

## 2012 Kansas Statutes

**79-220. Property exempt from taxation; antique aircraft.** The following described property, to the extent herein specified, is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

Any antique aircraft used exclusively for recreational or display purposes, or any combination thereof. The term "antique aircraft" means all aircraft 30 years or older as determined by the date of manufacture.

The provisions of this section shall apply to all taxable years commencing after December 31, 1986.

**History:** L. 1987, ch. 363, § 1; L. 1987, ch. 367, § 1; July 1.