

As Amended by House Committee

Session of 2014

HOUSE BILL No. 2422

By Representative Brunk

1-6

1 AN ACT concerning property taxation; ~~defining~~ **relating to** watercraft;
2 **definition, levy of tax, exemptions;** amending K.S.A. 2013 Supp. 79-
3 5501 and repealing the existing section.

4
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2013 Supp. 79-5501 is hereby amended to read as
7 follows: 79-5501. (a) On and after July 1, 2013, watercraft shall be
8 appraised at fair market value determined therefor pursuant to K.S.A. 79-
9 503a, and amendments thereto, and assessed at the percentage of value as
10 follows: (1) 11.5% in tax year 2014; and (2) 5% in tax year 2015 and all
11 tax years thereafter. **On and after January 1, 2014, the levy used to**
12 **calculate the tax on watercraft shall be the county average tax rate.** In
13 no case shall the assessed value of any watercraft, as determined under the
14 provisions of this section, cause the tax upon such watercraft to be less
15 than \$12.

16 (b) As used in this section, *the term "watercraft" means includes: (1)*
17 *Any vessel requiring numbering pursuant to K.S.A. 32-1110, and*
18 *amendments thereto, (2) any documented vessel, and (3) any other vessel*
19 *which is not required to be numbered pursuant to K.S.A. 32-1110, and*
20 *amendments thereto, and does not qualify for exemption under K.S.A.*
21 *2013 Supp. 79-234, and amendments thereto* **means any watercraft**
22 **designed to be propelled by machinery, oars, paddles or wind action**
23 **upon a sail for navigation on the water which, if not for the provisions**
24 **of this section, would be properly classified under subclass 5 or 6 of**
25 **class 2 of section 1 of article 11 of the Kansas constitution. This section**
26 **shall not be construed as taxing any watercraft which otherwise would**
27 **be exempt from property taxation under the laws of the state of**
28 **Kansas.** Each watercraft may include one trailer which is designed to
29 launch, retrieve, transport and store such watercraft and any nonelectric
30 motor or motors which are necessary to operate such watercraft on the
31 water.

32 (c) **Any watercraft which is designed to be propelled through the**
33 **water through human power alone shall be exempt from all property**
34 **or ad valorem taxes levied under the laws of the state of Kansas.**

35 (d) **The "county average tax rate" means the total amount of**
36 **general property taxes levied within the county by the state, county**

1 **and all other taxing subdivisions divided by the total assessed**
2 **valuation of all taxable property within the county as of November 1**
3 **of the year prior to the year of valuation as certified by the secretary**
4 **of revenue.**

5 Sec. 2. K.S.A. 2013 Supp. 79-5501 is hereby repealed.

6 Sec. 3. This act shall take effect and be in force from and after its
7 publication in the Kansas register.