

79-5a01. Public utility or public utilities; defined. (a) As used in this act, the terms "public utility" or "public utilities" means every individual, company, corporation, association of persons, brokers, marketers, lessees or receivers that now or hereafter own, broker or market natural gas inventories stored for resale in an underground formation in this state, or now or hereafter are in control, manage or operate a business of:

- (1) A railroad or railroad corporation if such railroad or railroad corporation owns or holds, by deed or other instrument, an interest in right-of-way, track, franchise, roadbed or trackage in this state;
- (2) transmitting to, from, through or in this state telegraphic messages;
- (3) transmitting to, from, through or in this state telephonic messages;
- (4) transporting or distributing to, from, through or in this state natural gas, oil or other commodities in pipes or pipelines, or engaging primarily in the business of storing natural gas in an underground formation;
- (5) generating, conducting or distributing to, from, through or in this state electric power;
- (6) transmitting to, from, through or in this state water if for profit or subject to regulation of the state corporation commission; and
- (7) transporting to, from, through or in this state cargo or passengers by means of any vessel or boat used in navigating any of the navigable watercourses within or bordering upon this state.

(b) The terms "public utility" or "public utilities" shall not include: (1) Rural water districts established under the laws of the state of Kansas; or (2) any individual, company, corporation, association of persons, lessee or receiver owning or operating an oil or natural gas production gathering line which is situated within one county in this state and does not cross any state boundary line; (3) any individual, company, corporation, association of persons, lessee or receiver owning any vessel or boat operated upon the surface of any manmade waterway located entirely within one county in the state; or (4) for all taxable years commencing after December 31, 1998, any natural gas distribution system which is owned and operated by a nonprofit public utility described by K.S.A. 66-104c, and amendments thereto, and which is operated predominantly for the purpose of providing fuel for the irrigation of land devoted to agricultural use.

(c) The provisions of subsection (a) as amended by this act shall be applicable to all taxable years commencing after December 31, 2008.

History: L. 1969, ch. 434, § 1; L. 1971, ch. 294, § 1; L. 1981, ch. 375, § 1; L. 1982, ch. 395, § 1; L. 1983, ch. 314, § 1; L. 1986, ch. 371, § 1; L. 1999, ch. 126, § 3; L. 2004, ch. 171, § 4; L. 2009, ch. 97, § 5; July 1.

Revisor's Note:

Section was amended twice in the 1999 session, see also 79-5a01b.