

79-225. Property exempt from taxation; certain integrated coal gasification power plant property. (a) The following described property, to the extent herein specified, shall be exempt from all property taxes levied under the laws of the state of Kansas:

- (1) Any new integrated coal gasification power plant property or any expanded integrated coal gasification power plant property.
- (2) All property purchased for or constructed or installed at an integrated coal gasification power plant to comply with air emission standards imposed by state or federal law.

(b) The provisions of subsection (a) shall apply from and after purchase or commencement of construction or installation of such property and for the 12 taxable years immediately following the taxable year in which construction or installation of such property is completed.

(c) The provisions of this section shall apply to all taxable years commencing after December 31, 2005.

(d) As used in this section:

(1) "Expanded integrated coal gasification power plant property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of an expansion of an existing integrated coal gasification power plant, construction of which expansion begins after December 31, 2005.

(2) "Expansion of an existing integrated coal gasification power plant" means expansion of the capacity of an existing integrated coal gasification power plant by at least 10% of such capacity.

(3) "Integrated coal gasification power plant" has the meaning provided by K.S.A. 2016 Supp. 79-32,238, and amendments thereto.

(4) "New integrated coal gasification power plant property" means any real or tangible personal property purchased, constructed or installed for incorporation in and use as part of an integrated coal gasification power plant, construction of which begins after December 31, 2005.

History: L. 2006, ch. 209, § 26; July 1.