AN ACT concerning property taxation; relating to fire districts; limitation
on tax exemption.

Be it enacted by the Legislature of the State of Kansas:
Section 1. (a) No ad valorem tax exemption for real or personal
property granted by the board of tax appeals pursuant to the provisions of
either: (1) Section 13 of article 11 of the constitution of the state of
Kansas; or (2) K.S.A. 12-1740 et seq. and 79-201a Second or Twenty-
Fourth, and amendments thereto, for any property purchased with the
proceeds of revenue bonds shall be deemed to exempt any such property
from the ad valorem property tax levied by a fire district established
pursuant to the provisions of K.S.A. 19-3601 or 19-3613, and amendments
thereto.

(b) The provisions of this section shall not apply to exemptions
granted by the board of tax appeals when the associated resolution of
intent, letter of intent or inducement resolution to issue revenue bonds and
grant property tax abatement was conducted prior to July 1, 2019, and was
approved by: (1) Any governing body of any city; (2) the board of
commissioners of any county; or (3) the public hearing required by K.S.A.
79-251, and amendments thereto.
Sec. 2. This act shall take effect and be in force from and after its
publication in the statute book.