

## 2021 Kansas Statutes

**79-233. Property exempt from taxation; carbon dioxide capture, sequestration or utilization 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: Any carbon dioxide capture, sequestration or utilization property; and any electric generation unit which captures and sequesters all carbon dioxide and other emissions.

(b) The provisions of subsection (a) shall apply from and after purchase or commencement of construction or installation of such property and for the five 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, 2007.

(d) As used in this section, "carbon dioxide capture, sequestration or utilization property" means: (1) Any machinery and equipment used to capture carbon dioxide from industrial and other anthropogenic sources or to convert such carbon dioxide into one or more products; (2) any carbon dioxide injection well, as defined in K.S.A. 2021 Supp. 55-1637, and amendments thereto; and (3) any machinery and equipment used to recover carbon dioxide from sequestration.

**History:** L. 2007, ch. 73, § 6; July 1.