

**79-201c. Same; wearing apparel; household goods and personal effects; graveyards.** The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

*First.* The wearing apparel of every person.

*Second.* All household goods and personal effects not used for the production of income. The terms household goods and personal effects when used in this act, except as otherwise specifically provided, shall include all items of furniture, cooking utensils, refrigerators, deep freezers, washing and drying machines, dishwashers, stoves, ranges, ironers, vacuum cleaners, sewing machines, radios, record players, television sets, shop and hobby equipment used in or about the home, fishing equipment (not including boats), bicycles, yard and garden equipment, firearms, golf clubs, photographic equipment, jewelry, luggage, musical instruments, air conditioners if not a part of the central heating and air conditioning system, sailboards and pick-up truck shells. For the purposes of this paragraph, household goods and personal effects shall not be deemed to be used for the production of income when used in the home for day care home purposes if such home has been registered or licensed pursuant to K.S.A. 65-501 et seq., and amendments thereto, or when used in the home for bed and breakfast home purposes as defined in K.S.A. 79-1439, and amendments thereto.

*Third.* All lands used exclusively as graveyards.

The provisions of this section shall apply to all taxable years commencing after December 31, 2003.

**History:** L. 1975, ch. 495, § 4; L. 1977, ch. 325, § 1; L. 1988, ch. 374, § 4; L. 1999, ch. 123, § 1; L. 2004, ch. 173, § 7; July 1.