

## 2021 Kansas Statutes

**79-906. Definitions.** As used in this act: (1) The words "organization" or "organizations" shall mean: Every foreign or domestic car or car line company, every foreign or domestic joint-stock company, every foreign or domestic mercantile company, every foreign or domestic corporation of any other class, every foreign organization classed as a New England, Massachusetts, or business trust, every association for profit, every partnership, and every individual who shall own any passenger, sleeping, parlor, refrigerator, oil or gas tank, observation, dining or freight cars, other than a railroad company operating its own or leased lines.

(2) The word "director" means the director of taxation.

**History:** L. 1937, ch. 356, § 1; L. 1943, ch. 289, § 1; L. 1972, ch. 358, § 1; July 1.