

## 2021 Kansas Statutes

79-32,223. **Crude oil or natural gas pipelines; credits for certain investments; definitions.** As used in K.S.A. 79-32,223 through 79-32,226, and amendments thereto:

- (a) "New qualifying pipeline" means a qualifying pipeline, construction of which begins after December 31, 2005.
- (b) "Pass-through entity" means any: (1) Corporation which is exempt from income tax under section 1363 of the federal internal revenue code and which complies with the requirements of K.S.A. 79-32,100e, and amendments thereto; (2) limited liability company; (3) partnership; or (4) limited liability partnership.
- (c) "Qualified investment" means expenditures made in construction of a new qualifying pipeline for real and tangible personal property incorporated in and used as part of such pipeline.
- (d) "Qualifying pipeline" means a pipeline which is located in this state, is used primarily for transportation of crude oil or natural gas liquids and has a length of more than 190 miles in this state and to which refineries or natural gas liquid processing facilities in this state have access.

**History:** L. 2006, ch. 209, § 7; July 1.