

## 2021 Kansas Statutes

**79-4218. Mineral severance tax; tax in addition to property tax.** Except as otherwise provided in this act, the tax imposed by K.S.A. 79-4217 shall be upon the severing and producing of coal, oil or gas in this state, regardless of the place of sale of such coal, oil or gas or to whom sold or by whom used, or the fact that the delivery thereof may be made to points outside the state. The taxes imposed by this act shall be in addition to all taxes imposed upon real or personal property by the state of Kansas or by any taxing subdivision thereof.

**History:** L. 1983, ch. 313, § 3; L. 1987, ch. 393, § 3; July 1.