AN ACT concerning property taxation; relating to exemptions; expanding and clarifying the exemption for Strother field airport property; amending K.S.A. 79-201r and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 79-201r is hereby amended to read as follows: 79-201r. For all taxable years commencing after December 31, 1991, the Strother field airport commission and the political subdivisions comprising the Strother field airport commission shall be exempt from the payment of ad valorem taxes levied by the state and any other political or taxing subdivision of the state on property owned by it prior to and on January 1, 1992 the Strother field airport commission or the political subdivisions comprising the Strother field airport commission and depicted on the airport's federally approved airport layout plan whether used for aviation related purposes, to promote aviation commerce or to provide revenue to operate all Strother field components and activities. Such property shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas. All property taxes, including any penalties and interest accrued thereon, imposed upon any property herein described for all taxable years commencing prior to January 1, 1992 2023, are hereby declared to be cancelled but any such amounts paid in any such year shall not be refunded.

Sec. 2. K.S.A. 79-201r is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.