

**SENATE BILL No. 149**

By Committee on Assessment and Taxation

2-4

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1 AN ACT concerning property taxation; relating to the reimbursement to  
2 certain property owners of property taxes resulting from a forced  
3 shutdown or capacity limitation by a county.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. The owner of any building listed and assessed for property  
7 taxation purposes as real property that maintains a business on the property  
8 that was shut down or limited in any capacity from conducting operations  
9 by the county government may make application to the board of county  
10 commissioners of the county in which such property is located for the  
11 reimbursement of the property taxes levied upon such property during the  
12 shutdown or capacity limitation. The county treasurer shall reimburse from  
13 the county general fund any owner who makes an application that is  
14 determined to be valid for the period of time that the shutdown or capacity  
15 limitation remained in effect. For shutdowns, the reimbursement shall be  
16 calculated as a  $\frac{1}{12}$  amount of the total ad valorem real property taxes  
17 levied by the state, county and all other taxing subdivisions due for the  
18 property for the year multiplied by the number of months the shutdown  
19 was in effect. For capacity limitations, the reimbursement shall be  
20 calculated as a  $\frac{1}{12}$  amount of the total ad valorem real property taxes  
21 levied by the state, county and all other taxing subdivisions due for the  
22 property for the year multiplied by the percentage of the capacity  
23 limitation and further multiplied by the number of months the capacity  
24 limitation was in effect. The provisions of this section shall be applicable  
25 to all taxable years commencing after December 31, 2019.

26 Sec. 2. This act shall take effect and be in force from and after its  
27 publication in the statute book.