

Notice

Notice Number: 06-01
Tax Type: Motor Vehicle Fuel Tax
Brief Description: Summary of 2006 House Bill 2878 relating to motor fuel permits.
Keywords:
Approval Date: 05/16/2006

Body:

**KANSAS DEPARTMENT OF REVENUE
DIVISION OF TAXATION**

NOTICE 06-01

2006 House Bill 2878 Legislative Update

The 2006 Kansas Legislature enacted House Bill 2878, effective July 1, 2006, which amends the current Motor Fuel Permits. Motor Fuel permits may be purchased in 24-hour or 72-hour increments and, for your convenience, in multiples of three (3). The cost for a 24-hour permit is \$13.00 and a 72-hour permit is \$25.00. The motor carrier has the option to purchase up to three (3) motor fuel permits, in any combination, per commercial motor vehicle identification number (VIN) at any one time.

House Bill 2878, amends K.S.A. 79-34,118 and K.S.A. 79-34,122 to read as follows:

Section 1. K.S.A. 2005 Supp. 79-34,118. Upon application to the director of taxation and payment of the fee prescribed under this section any interstate motor fuel user may obtain a ~~trip~~ 24-hour motor fuel permit or a 72-hour motor fuel permit which ~~will~~ shall authorize one commercial motor vehicle to be operated for a period of 24-hours or 72-hours within this state, respectively, without compliance with the other provisions of the interstate motor fuel use act and in lieu of the tax imposed by K.S.A. 79-34,109 and amendments thereto. The fee for each ~~trip~~ 24-hour motor fuel permit issued under this section shall be \$13. The fee for each 72-hour motor fuel permit issued under this section shall be ~~\$12.50 until July 1, 2003, and \$13 until July 1, 2020, and \$10 thereafter~~ \$25. Motor fuel permits may be purchased in multiples of three upon making proper application and payment of the required fees. The secretary of revenue shall adopt rules and regulations specifying the conditions under which ~~trip~~ motor fuel permits will be issued and providing for the issuance thereof. The secretary may designate agents or contract with private individuals, firms or corporations to issue such ~~trip~~ motor fuel permits so that such permits will be obtainable at convenient locations.

Section 2. K.S.A. 2005 Supp. 79-34,122 is hereby amended to read as follows: 79-34,122. (a) Any person who willfully makes a false statement orally, or in writing, or knowingly presents a fraudulent receipt for the sale of motor fuel, for the purpose of obtaining or attempting to obtain or to assist any other person, partnership or corporation to obtain or attempt to obtain a credit or refund or reduction of liability for taxes under this act shall be guilty of a misdemeanor, and: (1) For a first conviction thereof shall be fined not more than \$500 or imprisoned in the county jail for not more than 30 days, or by both such fine and imprisonment; and (2) for a second or subsequent conviction thereof, within two years thereafter, shall be fined not more than \$1,000 or imprisoned in the county jail for not more than 30 days, or by both such fine and imprisonment.

(b) Any interstate motor fuel user who engages in operations within this state without a valid license, ~~trip~~ motor fuel permit or temporary authorization issued by the director shall pay a fine in accordance with K.S.A. 8-2118, and amendments thereto.

TAXPAYER ASSISTANCE

To obtain additional copies of this or any other notice call the Kansas Department of Revenue's voice mail forms request line at (785) 296-4937 or download them from our web-site: www.ksrevenue.org. If you have any questions about this notice, please contact the Motor Fuel Tax Section.

Motor Fuel Tax
Kansas Department of Revenue
915 SW Harrison St.
Topeka KS 66625-8000
Phone (785) 368-8222
Fax (785) 296-2703

Notice 2006-01
May 16, 2006

Date Composed: 05/16/2006 Date Modified: 05/16/2006

[Return to KSA Listing](#)