

HOUSE BILL No. 2492

By Committee on Taxation

2-12

AN ACT relating to motor vehicle fuel taxes; amending K.S.A. 2000 Supp. 79-3492b, 79-34,118, 79-34,141 and 79-34,142 and repealing the existing sections.

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

Section 1. K.S.A. 2000 Supp. 79-3492b is hereby amended to read as follows: 79-3492b. Alternatively to the methods otherwise set forth in this act, special LP-gas permit users operating motor vehicles on the public highways of this state may upon application to the director on forms prescribed by the director elect to pay taxes in advance on LP-gas for each and every motor vehicle owned or operated by them and propelled in whole or in part with LP-gas during the calendar year and thereafter to purchase LP-gas tax free in lieu of securing a bonded user's permit and filing monthly reports and tax payments and keeping the records otherwise provided for in this act. The amount of such tax for each motor vehicle shall, except as otherwise provided, be based upon the gross weight of the motor vehicle and the number of miles it was operated on the public highways of this state during the previous year pursuant to the following schedules:

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1 In the event any additional motor vehicles equipped to use LP-gas as a
2 fuel are placed in operation by a special LP-gas permit user after the first
3 month of any calendar year, a tax shall become due and payable to this
4 state and is hereby imposed at the tax rate prescribed herein prorated on
5 the basis of the weight and mileage for the months operated in the cal-
6 endar year. The director shall issue special permit decals for each motor
7 vehicle on which taxes have been paid in advance as provided herein,
8 which shall be affixed on each such vehicle in the manner prescribed by
9 the director.

10 Sec. 2. K.S.A. 2000 Supp. 79-34,118 is hereby amended to read as
11 follows: 79-34,118. Upon application to the director of taxation and pay-
12 ment of the fee prescribed under this section any interstate motor fuel
13 user may obtain a trip permit which will authorize one commercial motor
14 vehicle to be operated within this state without compliance with the other
15 provisions of the interstate motor fuel use act and in lieu of the tax im-
16 posed by K.S.A. 79-34,109 and amendments thereto. The fee for each
17 trip permit issued under this section shall be \$11 until July 1, 2001, and
18 ~~\$11.50~~ until July 1, 2003, and \$12 until July 1, 2020, and \$10 thereafter.
19 The secretary of revenue shall adopt rules and regulations specifying the
20 conditions under which trip permits will be issued and providing for the
21 issuance thereof. The secretary may designate agents or contract with
22 private individuals, firms or corporations to issue such trip permits so that
23 such permits will be obtainable at convenient locations.

24 Sec. 3. K.S.A. 2000 Supp. 79-34,141 is hereby amended to read as
25 follows: 79-34,141. (a) On and after July 1, 1999, until July 1, ~~2001~~ 2003,
26 the tax imposed under this act shall be not less than:

- 27 (1) On motor-vehicle fuels, \$.20 per gallon, or fraction thereof;
- 28 (2) on special fuels, \$.22 per gallon, or fraction thereof; and
- 29 (3) on LP-gas, \$.19 per gallon, or fraction thereof.

30 ~~(b) On and after July 1, 2001, until July 1, 2003, the tax imposed~~
31 ~~under this act shall be not less than:~~

- 32 ~~(1) On motor vehicle fuels, \$.21 per gallon, or fraction thereof;~~
- 33 ~~(2) on special fuels, \$.23 per gallon, or fraction thereof; and~~
- 34 ~~(3) on LP gas, \$.20 per gallon, or fraction thereof.~~

35 ~~(e) (b)~~ On and after July 1, 2003, until July 1, 2020, the tax imposed
36 under this act shall be not less than:

- 37 (1) On motor-vehicle fuels, \$.22 per gallon, or fraction thereof;
- 38 (2) on special fuels, \$.24 per gallon, or fraction thereof; and
- 39 (3) on LP-gas, \$.21 per gallon, or fraction thereof.

40 ~~(d) (c)~~ On and after July 1, 2020, the tax rates imposed under this act
41 shall be not less than:

- 42 (1) On motor-vehicle fuels, \$.18 per gallon, or fraction thereof;
- 43 (2) on special fuels, \$.20 per gallon, or fraction thereof; and

1 (3) on LP-gas, \$.17 per gallon, or fraction thereof.

2 Sec. 4. K.S.A. 2000 Supp. 79-34,142 is hereby amended to read as
3 follows: 79-34,142. (a) On and after July 1, 1999, until July 1, ~~2001~~ 2003,
4 the state treasurer shall credit amounts received pursuant to K.S.A. 79-
5 3408, 79-3408c, 79-3491a, 79-3492 and 79-34,118 and amendments
6 thereto as follows: To the state highway fund 59.55% and to the special
7 city and county highway fund 40.45%.

8 ~~(b) On and after July 1, 2001, until July 1, 2003, the state treasurer~~
9 ~~shall credit amounts received pursuant to K.S.A. 79-3408, 79-3408c, 79-~~
10 ~~3491a, 79-3492 and 79-34,118 and amendments thereto as follows: To~~
11 ~~the state highway fund 61.55% and to the special city and county highway~~
12 ~~fund 38.45%.~~

13 ~~(c)~~ (b) On and after July 1, 2003, until July 1, 2020, the state treasurer
14 shall credit amounts received pursuant to K.S.A. 79-3408, 79-3408c, 79-
15 3491a, 79-3492 and 79-34,118 and amendments thereto as follows: To
16 the state highway fund 63.35% and to the special city and county highway
17 fund 36.65%.

18 ~~(d)~~ (c) On and after July 1, 2020, the state treasurer shall credit
19 amounts received pursuant to K.S.A. 79-3408, 79-3408c, 79-3491a, 79-
20 3492 and 79-34,118 and amendments thereto as follows: To the state
21 highway fund 55.3% and to the special city and county highway fund
22 44.7%.

23 Sec. 5. K.S.A. 2000 Supp. 79-3492b, 79-34,118, 79-34,141 and 79-
24 34,142 are hereby repealed.

25 Sec. 6. This act shall take effect and be in force from and after its
26 publication in the statute book.

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