

As Amended by House Committee

Session of 2004

HOUSE BILL No. 2610

By Committee on Taxation

1-28

10 AN ACT concerning motor vehicle fuel taxes; relating to claims for re-
11 funds; amending K.S.A. 79-3458 and repealing the existing section.

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

14 Section 1. K.S.A. 79-3458 is hereby amended to read as follows: 79-
15 3458. After purchasing or acquiring for use motor-vehicle fuel or special
16 fuel upon which refund of the tax may be due, a purchaser and claimant
17 may file with the director a claim on a form furnished by the director.
18 Such claim for refund must be filed within one year after the date of
19 purchase of the motor-vehicle fuels or special fuels on which a tax refund
20 is claimed. The claim shall show or include the following:

21 (1) The name, post office address and the refund permit number of
22 the claimant;

23 (2) the total number of gallons of motor-vehicle fuel or special fuel
24 purchased as ~~represented~~ supported by original **invoices** or automated
25 invoices ~~which shall be attached, and which invoices shall~~ or **self-gen-**
26 **erated lists** approved by the director that show that the claimant has
27 paid the distributor or retailer delivering price of such motor-vehicle fuel
28 or special fuel in full, including the motor-vehicle fuel or special fuel tax.
29 If an original invoice ~~shall be~~ is lost or destroyed, a statement to that
30 effect shall accompany the claim for refund and such statement shall also
31 set forth the date of delivery, the serial number of the invoice, number
32 of gallons of motor-vehicle fuel or special fuel purchased and the name
33 of the distributor or retailer from whom purchased; and if the director
34 finds that the invoice was originally properly issued and that the claim is
35 otherwise regular, the director shall allow such claim for refund;

36 (3) the amount of the claim; and

37 (4) if motor-vehicle fuel or special fuel for motor vehicles using the
38 public highways is generally purchased for delivery directly to the fuel
39 tank of such vehicles, the name of the dealer from whom the greater
40 portion of such purchases are made.

41 All applications for refunds furnished by the director shall contain a
42 printed warning clause. Every such application for refund if made by an
43 individual shall be signed by the claimant and if the claimant is a corpo-

1 ration or association it shall be signed by one of the principal officers of
2 the corporation or association and in the case of a partnership, by one of
3 the partners.

4 Sec. 2. K.S.A. 79-3458 is hereby repealed.

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