

## SENATE BILL No. 368

By Committee on Assessment and Taxation

1-27

---

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

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

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

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

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

(3) the amount of the claim; and

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

All applications for refunds furnished by the director shall contain a printed warning clause. Every such application for refund if made by an individual shall be signed by the claimant and if the claimant is a corporation or association it shall be signed by one of the principal officers of

1 the corporation or association and in the case of a partnership, by one of  
2 the partners.

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 K.S.A. 79-3458 is hereby repealed.

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

6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43