

## 2023 Kansas Statutes

**79-34,111. Quarters established; payment of tax; delinquent taxes, interest and penalties; waiver.** (a) For the purposes of making payment of taxes and making reports required by this act, the calendar year is divided into four quarters having three consecutive months each, and the first quarter shall consist of the months of January, February and March.

(b) The tax imposed by this act shall be paid by each interstate motor fuel user by payment to the director which shall accompany each report required under K.S.A. 79-34,110, and amendments thereto, in the amount of the tax liability accrued for the quarter or year being reported.

(c) All taxes imposed under this act which are not paid as provided in this section shall be delinquent and shall bear interest at the rate per month or fraction thereof prescribed by K.S.A. 79-2968(a), from the date due until paid, and in addition thereto there is hereby imposed upon all amounts of such taxes remaining due and unpaid after the due date a penalty in the amount of 5% thereof, and such interest and penalty shall be added to and collected as a part of such taxes.

(d) Whenever the secretary or the secretary's designee determines that the failure to file a report and pay the tax, within the time prescribed, was due to reasonable causes, the secretary or the secretary's designee may waive or reduce the penalty and interest provided for by subsection (c).

**History:** L. 1971, ch. 319, § 4; L. 1980, ch. 308, § 23; L. 1994, ch. 95, § 5; April 7.