

HOUSE BILL No. 2631

By Committee on Taxation

2-8

1 AN ACT concerning motor fuels tax; relating to refunds, ready-mixed
2 concrete vehicles; amending K.S.A. 79-3453 and repealing the existing
3 section.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-3453 is hereby amended to read as follows: 79-
7 3453. Any person who uses any motor-vehicle fuels or special fuels on
8 which the motor-fuel or special fuel tax has been paid for use in school
9 buses or for any purpose other than operating motor vehicles on the public
10 highways, such person shall be entitled to be refunded the tax paid upon
11 complying with the requirements of this act. Such person shall not be
12 entitled to a refund of such tax unless the amount of the refund exceeds
13 \$25. The words "licensed distributor," as used in this act, shall also include
14 a licensed importer. *If claiming a refund associated with the operation of a*
15 *ready-mixed concrete vehicle, such person shall be allowed to calculate*
16 *such refund by acceptable method as prescribed by the Kansas department*
17 *of revenue or to claim a refund equal to the amount of tax levied on 22%*
18 *of the fuel consumed by the vehicle.*

19 Sec. 2. K.S.A. 79-3453 is hereby repealed.

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