Session of 2019

HOUSE BILL No. 2214

By Committee on Transportation

AN ACT concerning the motor-fuel tax law; relating to the definition of school bus; amending K.S.A. 2018 Supp. 79-3401 and repealing the existing section.

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

meaning: this section, except in those instances clearly indicating a different phrases, when used in this act, shall have the meanings ascribed to them in may be cited as the "motor-fuel tax law," and as so constituted is follows: 79-3401. This act, and amendments thereto, shall be known and hereinafter referred to as "this act." The following words, terms and Section 1. K.S.A. 2018 Supp. 79-3401 is hereby amended to read as

- <u>a</u> "Aviation fuel" means motor fuels for use as fuel for aircraft;
- produced in the United States of America; and firearms, and distilled in the United States of America from grain the United States department of the treasury, bureau of alcohol, tobacco denaturants, denatured in conformity with one of the methods approved by component with a purity of at least 99%, exclusive of any added (b) "agricultural ethyl alcohol" means a motor-vehicle fue
- terminal, that is primarily used to redistribute motor fuels; "bulk plant" means a motor fuels storage facility, other than a

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- vehicle fuels or special fuels; (d) "dealer" means any person engaged in the retail sale of motor-
- deputy, agent or representative; (e) "director" means the director of taxation, a duly authorized

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- "distributor" means any person, who:
- original package, receptacle or container; or same shall have come to rest or storage therein, whether or not in the own use in the state of Kansas, or for sale and delivery therein, after the of the United States motor-vehicle fuels or special fuels for such person's Imports or causes to be imported from any other state or territory

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container; rest or storage, whether or not in the original package, receptacle or Kansas, or for sale and delivery therein, after the same shall have come to vehicle fuels or special fuels for such person's own use in the state of imports or causes to be imported, from a foreign country, motor-

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Proposed Amendments to HB 2214 For Committee on Transportation Prepared by: Chris Waggoner Office of Revisor of Statutes February 21, 2019

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gasoline, drip gasoline, aviation gasoline, gasohol, gasoline-oxygenate blend and any other spark-ignition motor fuel as defined by the 1995 United States department of commerce, national institute of standards and technology handbook 130 issued December of 1994, and as may subsequently be defined in rules and regulations-which that the director may adopt pursuant to K.S.A. 79-3419, and amendments thereto;

(m) "oil inspector" means the director of taxation, a duly authorized deputy, agent or representative;

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(n) "person" means every natural person, association, partnership, limited partnership, limited liability company or corporation. When used in any statute, prescribing and imposing a fine or imprisonment, or both, the term "person" as applied to firms and associations means the partners or members thereof and, as applied to corporations, the corporation and the

officers thereof;

(o) "public highways" means and includes every way or place, of whatever nature, generally open to the use of the public as a matter of right, for the purposes of vehicular travel and notwithstanding that the same shall have been temporarily closed for the purpose of construction, reconstruction or repair;

- (p) "received" means motor-vehicle fuel or special fuel produced, refined, prepared, distilled, manufactured, blended or compounded at any refinery or other place, in the state of Kansas by any person, or imported into this state from any other state, territory, or foreign country by pipeline or connecting pipeline at a pipeline terminal or pipeline tank farm for storage, shall be deemed to be "received" by such person thereat when the same shall have been loaded at such refinery, pipeline terminal, pipeline tank farm or other place, into tank cars, tank trucks or other container, or placed in any tank from which any withdrawals are made direct into tank cars, tank trucks or other types of transportation equipment, containers or facilities;
- (q) "retailer" means a person that engages in the business of selling or distributing motor fuels to the end user;
- (r) "school bus" means every-bus, as defined by K.S.A.-8-1406, and amendments thereto, which motor vehicle that is: (1) Privately owned and contracted for, leased or hired by a school district or nonpublic school for the transportation of pupils, Students-or-school personnel to or from school or to or from school-related functions or activities; or (2) owned and operated by a school district or nonpublic school-which that is registered under the provisions of K.S.A. 8-126 et seq., and amendments thereto, used for the transportation of pupils, students-or-school-personnel to or from school-related functions or activities;

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(s) "special fuels" means all combustible liquids suitable for the generation of power for the propulsion of motor vehicles including, but not