

Notice

Notice Number: 04-01
Tax Type: Motor Vehicle Fuel Tax
Brief Description: 2004 Motor Fuel Legislative Update
Keywords:
Approval Date: 06/11/2004

Body:

**DEPARTMENT OF REVENUE
DIVISION OF TAXATION**

NOTICE 04-01

2004 Motor Fuel Legislative Update

House Bill 2375r, enacted by the 2004 Legislature (effective 7/1/04), amends the following:

Exemption

K.S.A. 79-3408g (d) No tax is hereby imposed upon or with respect to the following transactions: (7) The sale of kerosene used as a fuel only to power antique steam motor vehicles first manufactured prior to 1940.

Refunds

K.S.A. 79-3458 (2) The total number of gallons of motor-vehicle fuel or special fuel purchased as supported by original invoices or automated invoices or self generated lists approved by the director that show the price of such motor vehicle fuel or special fuel in full, including the motor-vehicle fuel or special fuel tax. If an original invoice 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.

As a reminder per K.S.A. 79-3456, the following information must be included on all invoices:

Name of Motor Fuel Refund Permit Holder
Distributor Name
Distributor Location
Date of Purchase
Invoice/Ticket Number
Total Gallons Purchased
Fuel Type
Tax Rate

TAXPAYER ASSISTANCE

To obtain additional copies of this or any other notice call the Kansas Department of Revenue's voice mail forms request line at 785-296-4937 or download them from our web site: www.ksrevenue.org. If you have any questions about this notice, please contact our Motor Fuel Tax Segment.

Motor Fuel Tax Correspondence
Docking State Office Building
915 SW Harrison St.
Topeka, KS 66625-8000

(785) 368-8222
Fax: (785) 296-2703

Notice 2004-01
June 11, 2004

Date Composed: 06/08/2004 Date Modified: 06/14/2004

[Return to KSA Listing](#)