

Notice

Notice Number: 99-09
Tax Type: Motor Vehicle Fuel Tax
Brief Description: Fuel Tax Increase
Keywords:
Approval Date: 06/28/1999

Body:

NOTICE 99-09

Fuel Tax Increase

House Bill 2071, enacted by the 1999 legislature, increases all fuel tax rates by \$.02 per gallon, effective July 1, 1999; \$.01 per gallon on July 1, 2001; and \$.01 per gallon on July 1, 2003. On July 1, 2020 the fuel tax rate will decrease \$.04 per gallon.

Effective July 1, 1999 the fuel tax rates for Kansas are as follows:

Gasoline \$.20
Gasohol \$.20
Diesel \$.22
L.P. Gases \$.19

This legislation also provided for an inventory tax on all tax paid fuels in storage at the time of any increase in tax rates. Enclosed is the inventory tax return for payment of the additional \$.02 per gallon on all tax paid fuel in storage as of 12:01 a.m. July 1, 1999. The completed return with payment must be postmarked on or before July 26, 1999.

Pursuant to Attorney General opinion 95-80, to the extent that the inventory tax imposed by K.S.A. 79-3408c falls on a tribe or tribal member retailer, said tax is inapplicable.

TAXPAYER ASSISTANCE

Should you have any questions regarding this notice or require additional information, feel free to contact this office at 785-296-2411 or write Motor Fuel Tax Correspondence, Kansas Department of Revenue, 915 SW. Harrison St., Topeka, Kansas 66625-8100.

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 you can contact any of the offices listed below. Forms can also be downloaded from our web site: www.ink.org/public/kdor.

Notice 99-09
June 28, 1999

**KANSAS DEPARTMENT OF REVENUE
MOTOR FUEL INVENTORY TAX RETURN
FOR FUELS OWNED JULY 1, 1999**

(785) 296-2411
FAX: (785) 296-4993

Please check each box that applies:
Licensed Motor Vehicle Fuel and Special Fuel Distributor
Licensed Motor Vehicle Fuel and Special Fuel Importer/Exporter
Licensed L.P. Gas User Dealer Licensed Motor Fuel Retailer

* SEE INSTRUCTIONS ON REVERSE SIDE FOR COMPLETING RETURN.

	NUMBER OF GALS	TAX DUE AT	PENALTY	TOTAL TAX, PENALTY
FUEL TYPE	IN INVENTORY 7/1/99	\$.02 PER GAL	& INTEREST	& INTEREST DUE
1. Gasoline				
2. Gasohol				
3. Clear Diesel				
4. Tax Paid L.P.				
5. Total Gallons				
6. Total Amount Due				

MAKE REMITTANCE PAYABLE TO KANSAS DEPARTMENT OF REVENUE

Please indicate below the locations for which the above inventory tax is remitted:

Street Address	City		Street Address	City

Signature Title Date Telephone Number

MF-219 (Rev. 5/99)

INFORMATION AND INSTRUCTIONS

House Bill 2071, enacted by the 1999 legislature, increases all fuel tax rates by \$.02 per gallon, effective July 1, 1999; \$.01 per gallon on July 1, 2001; and \$.01 per on gallon July 1, 2003. On July 1, 2020 the fuel tax rate will decrease \$.04 per gallon.

This return must be postmarked on or before July 26, 1999. The return and taxes due should be mailed to: MOTOR FUEL TAX SECTION, KANSAS DEPARTMENT OF REVENUE, 915 SW. HARRISON, TOPEKA, KANSAS 66625-8000.

1. Please check all appropriate boxes to the right of your name and address. Include your license number(s) where applicable.
2. **Number of gallons in inventory 7/1/99.** Include all tax paid gallons as of 12:01 a.m. July 1, 1999.
3. **Tax due at \$.02 per gallon.** Multiply the number of gallons in inventory by \$.02 per gallon.
4. **Penalty and interest.** Inventory tax returns and payment not postmarked on or before July 26, 1999 are subject to penalty at the rate of 5% and interest at the rate of .0750 per month or fraction thereof.
5. **Total tax, penalty and interest due.** Enter total tax, penalty and interest for each fuel type.
6. **Total gallons.** Total number of gallons reported on lines 1 through 4.
7. **Total amount due.** Enter the total amount due for all fuel types.

8. If the gallons listed on lines 1 through 4 include inventories for more than one location, please indicate in the space provided the locations included. If necessary use a separate sheet of paper for additional locations.

Should you have any questions or require additional information, feel free to contact this office at 785-296-2411 or write Motor Fuel Tax Correspondence, Kansas Department of Revenue, 915 SW. Harrison St., Topeka, Kansas 66625-8100.

Date Composed: 06/23/1999 Date Modified: 10/10/2001

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