**Memorandum**

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| **Identifying Information:** | **Environmental Assurance Fees** |

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| **Tax Type:** | **Motor Vehicle Fuel Tax** |
| **Brief Description:** | **Historical Environmental Assurance Fees from 1990 to Present.** |
| **Keywords:** | **Environmental, Assurance, Fee, Memorandum** |
| **Approval Date:** | **04/30/2001** |

**Body:**

**Brief Description: Historical Environmental Assurance Fees from 1990 to Present**  
  
**Body:**Kansas Department of Revenue, Research and Revenue Analysis  
  
**Kansas Environmental Assurance Fees**(Taxed .01 per gallon);

|  |  |
| --- | --- |
| **ASSURANCE FEE WAS APPLICABLE** | **ASSURANCE FEE WAS NOT APPLICABLE** |
| **April 1, 1990 - July 31, 1990** | **August 1, 1990 - October 31, 1990** |
| **November 1, 1990 - January 31, 1991** | **February 1, 1991 - June 30, 1992** |
| **July 1, 1992 - May 6, 1993** | **May 7, 1993 - June 30, 1993** |
| **July 1, 1993 - December 31, 1993** | **January 1, 1994 - August 31, 1994** |
| **September 1, 1994 - July 31, 1995** | **August 1, 1995 - March 31, 1996** |
| **April 1, 1996 - June 30, 1996** | **July 1, 1996 - April 30, 1997** |
| **May 1, 1997 - February 28,1998** | **March 1, 1998 - May 31, 1998** |
| **June 1, 1998 - November 30, 1998** | **December 1, 1998 - July 31, 1999** |
| **August 1, 1999 - November 30, 1999** | **December 1, 1999 - July 31, 2001** |
| **August 1, 2001 – December 31, 2001** | **January 1, 2002 – April 30, 2002** |
| **May 1, 2002 – September 30, 2002** | **October 1, 2002 – March 31, 2003** |
| **April 1, 2003 – September 30,2003** | **October 1, 2003 – January 31, 2004** |
| **February 1, 2004 – December 31, 2004** | **January 1, 2005 – April 30, 2005** |
| **May 1, 2005 – February 28, 2006** | **March 1, 2006 – June 30, 2006** |
| **July 1, 2006 – September 30, 2007** | **October 1, 2007 – March 31, 2008** |
| **April 1, 2008 – November 30, 2008** | **December 1, 2008 – February 28, 2009** |
| **March 1, 2009 – June 30, 2010** | **July 1, 2010 – February 28, 2011** |
| **March 1, 2011 – Dec 31, 2011** | **January 1, 2012 – August 31, 2012** |
| **September 1, 2012 – April 30, 2014** | **May 1, 2014 – September 30, 2014** |
| **October 1, 2014 – August 31, 2016** | **September 1, 2016 – January 31, 2017** |
| **February 1, 2017 – May 31, 2019** | **June 1, 2019 – December 31, 2019** |
| **January 1, 2020 –** |  |

\* Kansas Administrative Regulations,  
  
Sources: Kansas Statutes Annotated: 65-34,102. 65-34,117  
Kansas Department of Revenue, Motor Fuel Tax Section

**Date Composed: 04/30/2001 Date Modified: 11/27/2019**