

Notice Number:05-03Tax Type:Motor Vehicle Fuel TaxBrief Description:2005 Motor Fuel Legislative UpdateKeywords:4Approval Date:05/16/2005

Body:

KANSAS DEPARTMENT OF REVENUE DIVISION OF TAXATION

NOTICE 05-03

2005 Motor Fuel Legislative Update

The 2005 Kansas Legislature enacted House Bill 2297, effective July 1, 2005, which removes the exemptions for the Commercial Zone and Out of State farm plated vehicles. Qualifying motor vehicles will now have to secure a Kansas fuel trip permit or have a valid IFTA license from their base jurisdiction.

House Bill 2297, amends K.S.A.79-34,120 to read as follows: Nothing in this act shall apply to any vehicle operated by or for: (a) This state or any of its agencies or subdivisions, or (b) the United States or any of its agencies, or (c) any agency of two or more states, or (d) any agency of one or more states and the United States. Nothing in this act shall apply to any vehicle used exclusively within an area composed of two contiguous eities or municipalities in this state within territory which has been designated as a commercial zone by the interstate commerce commission nor to a vehicle operating between a city or village in this state and a city or village in another state in such territory. Nothing in this act shall apply to any school bus as defined by the laws of this state operated by, for or on behalf of a state, any subdivision thereof, or any private or privately operated school or schools. Nothing in this act shall apply to any vehicle, registered in a state other than Kansas, which would qualify for farm registration under the provisions of K.S.A. 8-143 and amendments thereto. Sec. 2. K.S.A. 79-34,120 is hereby repealed. Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

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: <u>www.ksrevenue.org</u>. If you have any questions about this notice, please contact the Motor Fuel Tax Section.

Motor Fuel Tax

Kansas Department of Revenue 915 SW Harrison St. Topeka KS 66625-8000

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

Notice 2005-03 May 16, 2005