Notice

Notice Number: Crude Oil & Natural Gas Production Reports

Tax Type: Mineral Severance Tax

Brief Description: Monthly reporting/penalty - gas & oil

Keywords:

Effective Date: 07/01/1986

Body:

DATE: JANUARY 13, 1989

RE: CRUDE OIL & NATURAL GAS PRODUCTION REPORTS

The 1986 Kansas legislature passed legislation allowing purchasers of crude oil and natural gas to file monthly reports with the Kansas Department of Revenue and cease filing duplicate reports with the Kansas Corporation Commission. The Due date for these reports is on or before the last day of the first month following the end of every calendar month in which oil or gas is removed from the lease or production unit.

KSA 79-4225(b) imposes a \$24 a day penalty for delinquently filed monthly natural gas reports (Mt/03) and monthly crude oil reports (MT/01). Because of the necessity of this department t transfer information to the Kansas Corporation Commission, this penalty will be strictly enforced beginning with the January 1989 production period.

The number of delinquent reports has increased significantly in the last few months requiring this notice to be issued. Should you have any questions please contact this office:

Bob Clelland Kansas Department of Revenue Mineral Tax Bureau Topeka, KS 66628-0001 913-296-7713

Date Composed: 10/06/1997 Date Modified: 10/10/2001

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