

Kansas Administrative Regulations

Kansas Department of Revenue

Article 14.—Liquefied Petroleum Fuel Tax

92-14-6. Sales of LP gas to special LP-gas permit users; use of special LP-gas permit user decals.

(a) Each operator of any motor vehicle that bears a Kansas special permit LP-gas user decal shall either self-report tax on the use of LP gas on a mileage basis or pay the tax in advance, pursuant to K.S.A. 79-3492a through K.S.A. 79-3492c and amendments thereto. Each LP-gas dealer who delivers gas into the tank of any vehicle that bears a permit decal shall record the user's permit number and name on the sales invoice if tax is not collected on the sale.

(b) Except as provided in subsection (c), if a motor vehicle that is authorized to operate under a special LP-gas user permit is destroyed, sold, traded, or otherwise disposed of before the end of a calendar year or if for any other reason the permit holder removes the decal from the vehicle, the permit holder shall immediately notify the director of taxation in writing of the nature of the vehicle transfer or the destruction of the decal. Failure to remove a permit decal from a vehicle that has been disposed of and to notify the director shall be grounds for cancellation of the authorization to operate on a mileage basis.

(c) If a permit holder sells a vehicle that is registered for LP-gas purposes to another permit holder or to a person who is applying for a permit, the purchaser may request the transfer of the permit, decal, and all other related rights and obligations to the purchaser. This transfer may be authorized by the director.

(d) If taxes have been paid in advance on a motor vehicle that is destroyed, sold, traded, otherwise disposed of, or converted from LP-gas use before the first of December in any year, the permit holder may apply for a refund of the taxes.

(e) Special LP-gas permit user decals shall be issued on a calendar-year basis. The decals shall be placed inside on the lower driver's side of the windshield.

(Authorized by K.S.A. 79-34,102; implementing K.S.A. 2013 Supp. 79-3491a, K.S.A. 79-3492a, K.S.A. 2013 Supp. 79-3492b, K.S.A. 79-3492c, 79-3492d; effective, E-73-20, July 1, 1973; effective Jan. 1, 1974; amended March 29, 2002; amended Oct. 17, 2014.)

***** Authenticated Kansas Administrative Regulation *****