

Kansas Administrative Regulations

Kansas Department of Revenue

Article 14.—Liquefied Petroleum Fuel Tax

92-14-5. Records.

(a) Each LP-gas dealer shall maintain records showing the receipts from all LP-gas fuel sales and the tax collected thereon for three years. The records shall identify each sale made to an LP-gas permit user and shall include the user's permit number. The records shall document all purchases made by the LP-gas dealer, including those for the dealer's use and for resale.

(b) Each LP-gas user shall maintain records of LP-gas purchases for three years. The records shall include all purchase invoices issued to the purchaser.

(c) Each LP-gas dealer and wholesaler shall, at the time of sale and delivery, issue an invoice to the buyer that contains the following information:

- (1) The date of the sale;
- (2) the names and addresses of the seller and buyer;
- (3) the place of delivery;
- (4) the number of gallons of LP gas sold; and

(5) if the sale is at retail, the amount of tax collected or the buyer's special LP-gas user permit number.

(Authorized by K.S.A. 79-34,102; implementing K.S.A. 2000 Supp. 79-3491a, as amended by L. 2001, Ch. 5, § 456, K.S.A. 79-3492, 79-3499; effective, E-73-20, July 1, 1973; effective Jan. 1, 1974; amended March 29, 2002.)

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