

Kansas Administrative Regulations

Kansas Department of Revenue

Article 3.—Motor Fuel Tax and Transportation of Liquid Fuel

92-3-4. Export fuels; exemption claims.

Any distributor claiming a tax exemption on the sale or delivery of motor fuel for export shall file a monthly distributor's report, supported by a copy of the manifest or sales ticket, signed by the shipper. The distributor shall keep a copy of the manifest or sales ticket. The person receiving the fuel shall verify on the manifest or sales ticket that the fuel has been received.

(Authorized by K.S.A. 79-3419; implementing K.S.A. 79-3408, as amended by L. 1985, Ch. 328, Sec. 1; effective Jan. 1, 1966; amended May 1, 1979; amended May 1, 1980; amended May 1, 1986.)

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