

Kansas Administrative Regulations

Kansas Department of Revenue

Article 13.—Interstate Motor Fuel Use Tax

92-13-10. Bond requirements.

The director of taxation may require any person making application for an interstate motor fuel users license in the state of Kansas to file a bond with the director when:

- (1) the licensee has failed to file timely a quarterly report;
- (2) the correct amount of tax has not been remitted with the report;
- (3) an audit indicates, that in the discretion of the director, a bond is required to protect the interest of the state; or
- (4) the licensee is based in a state not a member of the international fuel tax agreement.

(Authorized by K.S.A. 79-34,123; implementing K.S.A. 79-34,116; effective Jan. 1, 1966; amended Jan. 1, 1972; amended May 1, 1988.)

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