Kansas Administrative Regulations

Kansas Corporation Commission

Article 3.—Production and Conservation of Oil and Gas

82-3-904. Wells qualifying for both new pool and production enhancement severance tax exemptions.

When a new well or the opening of a new zone in an existing well would qualify for a severance tax exemption both as a new pool under K.S.A. 79-4217(b)(4), and amendments thereto, and as a production enhancement project under K.S.A. 79-4217(b)(6)(A)(4)(ii), and amendments thereto, the operator shall elect which exemption is being claimed. The seven-year exemption for any other production enhancement project for a well already qualifying for a new pool exemption shall begin on the date of the first sale after the enhancement project is completed.
(Authorized by and implementing K.S.A. 79-4217, as amended by L. 1998, ch. 130, sec. 28; effective March 19, 1999.)