Kansas Administrative Regulations

Kansas Corporation Commission

Article 3.—Production and Conservation of Oil and Gas

82-3-902. Relief from severance tax; when available.

Relief from the severance tax under K.S.A. 79-4217, and amendments thereto, shall be available only to a well that has been in existence for no fewer than 12 months in order that an accurate production decline curve can be calculated and substantiated, except if the increase in production is a result of projects utilizing secondary recovery projects or new discoveries from the use of new technology, as defined in K.S.A. 79-4217(b)(6)(A)(4)(iii) or (vii), and amendments thereto. If the increase in production is the result of new technology, the base production shall be zero. Base production for secondary recovery projects shall be as determined under K.A.R. 82-3-906. (Authorized by and implementing K.S.A. 79-4217, as amended by L. 1998, ch. 130, sec. 28; effective March 19, 1999.)