

Kansas Administrative Regulations

Kansas Department of Revenue

Article 14.—Liquefied Petroleum Fuel Tax

92-14-4. LP gas withdrawn from a motor vehicle's cargo tank and used to propel the vehicle on public highways.

If LP gas from the cargo tank of a motor vehicle is used to propel the vehicle on public highways, the LP-gas user shall maintain an accurate record of the amount of LP gas consumed for highway use, unless taxes have been paid in advance or the vehicle is operating on a mileage basis as provided for by the liquefied petroleum motor fuel tax law, K.S.A. 79-3490 et seq. and amendments thereto. The records that show consumption shall be maintained for three years. If the director finds that the records do not accurately reflect the amount of fuel consumed for highway use, the tax owed shall be computed by the director based on the best evidence available, and the LP-gas dealer or user shall be required by the director to report and pay the tax on a mileage basis in the future.

(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, 79-3497, 79-3499; effective, E-73-20, July 1, 1973; effective Jan. 1, 1974; amended March 29, 2002.)

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