

Kansas Administrative Regulations

Kansas Department of Revenue

Article 13.—Interstate Motor Fuel Use Tax

92-13-12. Record requirements; presumption.

(a) Each interstate motor fuel user shall maintain detailed records for each trip for a minimum of three years. The records shall be summarized monthly and include miles traveled and fuel purchased over the road for each vehicle. These records shall also disclose:

- (1) trip origin and destination;
- (2) route of travel;
- (3) sales invoices, including:
 - (A) name and station address of seller;
 - (B) name and address of purchaser;
 - (C) date of sale;
 - (D) number of gallons purchased;
 - (E) type of product; and
 - (F) company unit number or motor vehicle unit license number; and
- (4) number of gallons purchased for over the road purposes.

Each interstate motor fuel user shall preserve these records, together with all fuel purchase invoices, in a manner to insure their security and availability for inspection by agents or representatives of the director.

(b) If an interstate motor fuel user fails to comply with any record keeping requirement, the director, or the director's authorized agent, shall make a jeopardy assessment based on any available information. An assessment made pursuant to this regulation shall be presumed to be correct. The burden shall be on the interstate motor fuel user to establish, by a preponderance of evidence, that an assessment is inaccurate.

(Authorized by 79-34,123; implementing K.S.A. 79-34,113, effective May 1, 1987.)

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