

# **Kansas Administrative Regulations**

## **Kansas Department of Revenue**

### **Article 13.—Interstate Motor Fuel Use Tax**

#### **92-13-11. Presumption, evidence.**

In the absence of records or other information showing the number of miles actually traveled per gallon of fuel, it shall be presumed that one gallon of motor vehicle fuel was consumed for every three miles traveled; that one gallon of special fuel was consumed for every 3.5 miles traveled and that one gallon of liquefied petroleum fuel was consumed for every 2.5 miles traveled.

(Authorized by K.S.A. 79-34,123; implementing K.S.A. 79-34,109, 79-34,124; effective Jan. 1, 1972; amended May 1, 1987.)

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