

Kansas Administrative Regulations

Kansas Department of Revenue

Article 14.—Liquefied Petroleum Fuel Tax

92-14-7. Special LP-gas permits.

In determining if the taxes paid in advance by a special LP-gas permit user are wholly inadequate as provided by K.S.A. 79-3492c and amendments thereto, the taxes paid in advance by other permit holders on similar motor vehicles may be taken into consideration by the director of taxation.

(Authorized by K.S.A. 79-34,102; implementing K.S.A. 79-3492c; effective, E-73-20, July 1, 1973; effective Jan. 1, 1974; amended March 29, 2002.)

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