

Kansas Administrative Regulations

Kansas Department of Revenue

Article 3.—Motor Fuel Tax and Transportation of Liquid Fuel

92-3-16. Books and records; preservation.

(a) Persons claiming refunds of motor fuel tax because the fuel was used for nonhighway purposes shall be able to substantiate their claims by maintaining an adequate record keeping system. Refund claimants shall verify on the refund application form that an adequate record keeping system is maintained.

(b) An adequate record keeping system shall:

(1) Account for all purchases of motor fuel from all sources, whether for exempt or taxable use;

(2) Account for all exempt use either by a standard or an actual use record;

(3) Account for any loss of exempt fuel due to pilferage, spillage, or diversion to nonexempt use; and

(4) Include a perpetual inventory which utilizes a system of metered withdrawals or a physical inventory which includes a physical taking of inventory not less than once in each month and at the close of each period for which a claim is filed.

(Authorized by K.S.A. 79-3430; implementing K.S.A. 79-3420; effective May 1, 1979; amended May 1, 1982.)

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