

Kansas Administrative Regulations

Kansas Department of Revenue

Article 13.—Interstate Motor Fuel Use Tax

92-13-7. Sales invoices and records.

Every interstate motor fuel user registered under this act shall be required to retain for three years sales invoices and other records reflecting purchases of fuels both within and without the state of Kansas unless destruction is authorized by the director in writing. The sales invoices of the vendor shall be machine printed or stamped and shall show the following: Name and station address of seller; name and address of purchaser; date of sale; number of gallons purchased; type of product; state tax rate charged; the company unit number or motor vehicle unit license number of the power unit. The invoices shall be prepared over double faced carbon except in the case of credit card purchases.

(Authorized by K.S.A. 1971 Supp. 79-34-113, 79-34,123; effective Jan. 1, 1966; amended Jan. 1, 1972.)

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