

Kansas Administrative Regulations

Kansas Department of Revenue

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

92-3-20. Refunds, books and records.

(a) Each person claiming a refund of motor fuel tax for non-highway usage shall substantiate the claim with adequate records. An officer, partner, or owner shall verify each return as to the accuracy of the information included on the return.

(b) An adequate record includes:

(1) An account of all motor fuel purchases that lists each supplier and whether fuel was purchased for exempt or taxable use;

(2) an account of non-highway usage either by an actual record of use or a standard approved by the director;

(3) an account of loss of non-highway fuel due to pilferage, spillage or diversion to nonexempt use; and

(4) a perpetual inventory which uses a system of metered withdrawals or a physical inventory which includes at least a monthly actual inventory and an inventory taken at the close of each period for which a claim is filed.

(c) If a claimant for motor-vehicle fuel tax refund uses storage facilities which contain both fuels for highway and non-highway use, the claimant shall support the return with an accurate record of fuel used for highway and non-highway use. The claimant shall document the usage by:

(1) Different meters attached to a single tank, if one meter is used exclusively for highway fuel and another meter is used exclusively for nonhighway fuel;

(2) a single meter capable of recording the type of withdrawal; or

(3) an accurate account that records each withdrawal and its use at the time of withdrawal.

(d) Fuel used shall be presumed to be for highway use unless it is accurately documented for non-highway use.

(e) Highway use of motor fuel includes:

(1) Consumption of motor fuel by a motor vehicle while in a stationary or parked position on the public highways and streets of this state;

(2) using fuel from a motor vehicle's fuel supply tank to power a secondary motor while operating on the public highways or streets of this state.

(Authorized by K.S.A. 79-3419; implementing K.S.A. 79-3458; effective May 1, 1986; amended May 1, 1987.)

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