

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-57. Sales tax on motor fuels, special fuels, liquefied petroleum, and other fuels.

(a) Each sale of motor fuel, special fuel, liquefied petroleum, and any other similar fuel that is subject to a Kansas fuel excise tax shall be exempt from sales tax if a Kansas fuel excise tax has been imposed and the fuel excise tax is not refundable. However, each sale of these fuels shall be subject to sales tax if no Kansas fuel excise tax has been imposed, unless the sale is specifically exempt under the sales tax act.

(b) Except as provided in subsection (a), each sale of motor fuel, special fuel, liquefied petroleum, and any other similar fuel for use in cooling, refrigerating, or heating for nonresidential or nonagricultural purposes shall be subject to sales tax. Fuel used to power refrigeration units on trucks and trailers, other than fuel used in such units by interstate common carriers, shall be subject to sales tax.

(c) Except as provided in subsection (a), each sale of motor fuel, special fuel, liquefied petroleum, and any other similar fuel for use in aircraft, other than purchases of these fuels by passenger airlines and other interstate common carriers, shall be subject to sales tax.

(Authorized by K.S.A. 2001 Supp. 79-3618; implementing K.S.A. 2001 Supp. 79-3602, 79-3606; effective May 1, 1988; amended Dec. 13, 2002.)

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