

Kansas Administrative Regulations

Kansas Department of Revenue

Article 20.—Compensating Tax

92-20-19. Pipe lines—interstate commerce.

All pipelines engaged in the transportation of property shall be deemed to be a public utility within the meaning of the term "public utility" as used in section 79-3704 (a) of the act.

All tangible personal property purchased out of the state and brought into the state of Kansas for use, storage, or consumption by pipe lines is subject to the tax in the same manner as is tangible personal property brought into the state by other firms, persons, or corporations, except as exempted herein.

(Authorized by K.S.A. 79-3704, 79-3707; effective, E-70-33, July 1, 1970; effective, E-71-8, Jan. 1, 1971; effective Jan. 1, 1972.)

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