Session of 2019

## HOUSE BILL No. 2370

#### By Committee on Taxation

2-18

1 AN ACT concerning motor fuels tax; relating to rates and trip permits; 2 amending K.S.A. 2018 Supp. 79-3492b, 79-34,118 and 79-34,141 and 3 repealing the existing sections.

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Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2018 Supp. 79-3492b is hereby amended to read as 6 7 follows: 79-3492b. Alternatively to the methods otherwise set forth in this 8 act, special LP-gas permit users operating motor vehicles on the public 9 highways of this state may upon application to the director on forms prescribed by the director elect to pay taxes in advance on LP-gas for each 10 11 and every motor vehicle owned or operated by them and propelled in 12 whole or in part with LP-gas during the calendar year and thereafter to 13 purchase LP-gas tax free in lieu of securing a bonded user's permit and 14 filing monthly reports and tax payments and keeping the records otherwise provided for in this act. The amount of such tax for each motor vehicle 15 16 shall, except as otherwise provided, be based upon the gross weight of the motor vehicle and the number of miles it was operated on the public 17 18 highways of this state during the previous year pursuant to the following 19 schedules:

		r to Ju 00 <sup>.</sup> 760 <sup>.</sup> 1\$	ly 1, 2	020: 00 <sup>:</sup> 908 <sup>*</sup> 1\$	\$2,310.00	\$3,220.00	\$2,990.00	\$5,376.00	\$1,808.00	8
60,000 s and over	\$644.00	\$1,05	\$1,33	\$1,8(	\$2,31	\$3,27	\$3,95	\$5,37	\$1,8(	\$939.00
50,000 to 59,999 miles	\$552.00	\$936.00	\$1,140.00	\$1,548.00	\$1,980.00	\$2,760.00	\$3,420.00	\$4,608.00		
30,000 to 40,000 to 39,999 miles 49,999 miles	\$460.00	\$780.00	\$950.00	\$1,290.00	\$1,650.00	\$2,300.00	\$2,850.00	\$3,840.00		
	\$368,00	\$624.00	\$760.00	\$1,032.00	\$1,320.00	\$1,840.00	\$2,280.00	\$3,072.00		
20,000 to 29,999 miles	\$276.00	\$468.00	\$570.00	\$774.00	00:066\$	\$1,380.00	\$1,710.00	\$2,304.00		
15,001 to 19,999 miles	\$184.00	\$312.00	\$380.00	\$516.00	\$660.00	\$920.00	\$1,140.00	\$1,536.00		
10,001 to 15,000 miles	\$138.00	\$234.00	\$285.00	\$387.00	\$495.00	\$690.00	\$\$55.00	\$1,152.00		
5,000 to 10,000 miles	\$92.00	\$156.00	\$139.00	\$2%.00	\$330.00	\$400.00	\$570.00	\$768.00		
less than 5,000 miles	\$46.00	\$78.00	\$95.00	\$129.00	\$165.00	\$230.00	\$285.00	\$384.00		~
	Clæs A: 3,000 pounds or less	Clæs B: more than 3,000 pounds and not more than 4,500 pounds	Class C: more than 4,500 pounds and not more than 12,000 pounds	Class D: more than 12,000 pounds and \$129.00 not more than 16,000 pounds	Class E. more than 16,000 pounds and \$165.00 not more than 24,000 pounds	Clæs F: more than 24,000 pounds and not more than 36,000 pounds	Class G: nore than 36,000 pounds and \$285.00 not more than 48,000 pounds	Clæs H: more than 48,000 pounds	Clæs I: transit carrier vehicles operated by transit companies	Class J: motor vehicles designed for carrying fewer than 10 passengers and used for the transportation of persons for compensation.

1 2 (b) On and after July 1, 2020, and prior to July 1, 2021:

	less than	5,000 to	5,000 to 10,001 to 15,001 to 20,000 to 30,000 to 40,000 to 50,000 to 60,000	15,001 to	20,000 to	30,000 to	40,000 to	50,000 to	60,000
	5,000 miles	10,000mile	3,000 miles     10,000 miles 13,000 miles 19,999 miles 29,999 miles 39,999 miles 49,999 miles 59,999 miles and over	s 19,999 mile	s 29,999 mile.	s 39, 999 mile	s 49,999 mile	s 59,999 mile	sand over
Class A: 3,000 pounds or less	\$48.00	\$96.00	\$144.00	\$192.00	\$288.00	\$384.00	\$480.00	\$576.00	\$672.00
Class B: more than 3,000 pounds and not more than 4,500 pounds	\$\$1.00	\$163.00	\$244.00	\$326.00	\$488.00	\$651.00	\$\$14.00	\$977.00	\$1,139.00
Class C: more than 4,500 pounds and not more than 12,000 pounds	00.66	\$197.00	\$297.00	\$397.00	\$595.00	\$793.00	\$00.I66	\$1,190.00	\$1,388.00
Class D: more than 12,000 pounds and not more than 16,000 pounds	\$135.00	\$269.00	\$404.00	\$538.00	\$\$08.00	\$1,077.00	\$1,346.00 \$1,615.00 \$1,885.00	\$1,615.00	\$1,885.00
Class E: more than 16,000 pounds and not more than 24,000 pounds	\$172.00	\$344.00	\$517.00	\$689.00	\$1,033.00	\$1,377.00	\$1,722.00	\$2,066.00	\$2,066.00 \$2,410.00
Class F: more than 24,000 pounds and not more than 36,000 pounds	\$240.00	\$480.00	\$720.00	\$960.00	\$1,440.00	\$1,440.00 \$1,922.00 \$2,400.00	\$2,400.00	\$2,880.00	\$2,880.00 \$3,360.00
Class G: more than 36,000 pounds and not more than 48,000 pounds	\$297.00	\$595.00	\$892.00	\$1,190.00	\$1,190.00 \$1,784.00 \$2,379.00	\$2,379.00	\$2,974.00	\$3,569.00	\$3,569.00 \$4,163.00
Class H: more than 48,000 pounds	\$401.00	\$\$01.00	\$1,202.00		\$1,603.00 \$2,404.00 \$3,206.00	\$3,206.00	\$4,007.00	\$4,808.00	\$5,610.00
Class I: transit carrier vehicles operated by transit companies									\$1,887.00
Class J: motor vehicles designed for carrying fewer than 10 passengers and wed for the transportation of persons for compensation.									\$980.00

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(c) On and after July 1, 2021, and prior to July 1, 2022:

	less than 5,000 miles	5,000 to 10,000 miles	10,001 to 15,000 miles	15,001 to 19,999 miles	20,000 to 29,999 miles	30,000 to 39,999 miles	40,000 to 49,999 miles	50,000 to 59,999 miles	60,000 and over
Class A: 3,000 pounds or less	\$50.00	\$100.00	\$150.00	\$200.00	\$300.00	\$400.00	\$500.00	\$600.00	\$700.00
Class B: more than 3,000 pounds and not more than 4,500 pounds	\$85.00	\$170.00	\$254.00	\$339.00	\$509.00	\$678.00	\$848.00	\$1,017.00	\$1,187.00
Class C' more than 4,500 pounds and not more than 12,000 pounds	\$103.00	\$2 02:00	\$310.00	\$413.00	\$620.00	\$826.00	\$1,033.00	\$1,239.00	\$1,44600
Class D: more than 12,000 pounds \$140.00 and not more than 16,000 pounds	\$ \$140.00	\$280.00	\$421.00	\$561.00	\$\$41.00	\$1,122.00	\$1,402.00	\$1,683.00	\$1,963.00
Class E: more than 16,000 pounds \$179.00 and not more than 24,000 pounds	s \$179.00	\$359.00	\$538.00	\$717.00	\$1,076.00	\$1,435.00	\$1,793.00	\$2,152.00	\$2,511.00
Class F: more than 24,000 pounds \$250.00 and not more than 36,000 pounds	\$250.00	\$200.00	\$750.00	\$1,000.00	\$1,500.00	\$2,000.00	\$2,500.00	\$3,000.00	\$3,500.00
Class G: more than 36,000 pounds \$310.00 and not more than 48,000 pounds	\$\$\$10.00	\$620.00	\$229.00	\$1,239.00	\$1,859.00	\$2,478.00	\$3,098.00	\$3,717.00	\$4,337.00
Class H: more than 48,000 pounds \$417.00	s \$#17.00	\$\$35.00	\$1,252.00	\$1,670.00	\$2,504.00	\$3,339.00	\$4,174.00	\$5,009.00	\$5,843.00
Class I: transit carrier vehicles operated by transit companies									\$1,965.00
Cass J: motor vehicles designed for carrying fewer than 10 passengers and used for the transportation of persons for compensation.									\$1,021.00

1 2 (*d*) On and after July 1, 2022:

	less than 5,000 miles	5, 000 to 10, 000 miles	10,001 to 15,000 miles	15,001 to 19,999 miles	20,000 to 29,999 miles	30,000 to 39,999 miles	40,000 to 49,999 miles	50,000 to 59,999 miles	60, 000 and over
Class A: 3,000 pounds or less	\$52.00	\$104.00	\$156.00	\$208.00	\$312.00	\$416.00	\$520.00	\$\$24.00	\$72&00
Class B: more than 3,000 pounds and not more than 4,500 pounds	\$33.00	\$176.00	\$265.00	\$353.00	\$229.00	\$705.00	\$882.00	\$1,058.00	\$1,234.00
Class C' more than 4,500 pounds \$107.00 and not more than 12,000 pounds	\$107.00	\$214.00	\$322.00	\$430.00	\$644.00	\$\$59.00	\$1,074.00	\$1,289.00	\$1,503.00
Class D: more than 12,000 pounds \$146.00 and not more than 16,000 pounds	ls \$146.00	\$2.92.00	\$437.00	\$583.00	\$\$75.00	\$1,167.00	\$1,458.00	\$1,750.00	\$2,042.00
Class E: more than 16,000 pounds and not more than 24,000 pounds	\$187.00	\$373.00	\$560.00	\$746.00	\$1,119.00	\$1,492.00	\$1,865.00	\$2,238.00	\$2,611.00
Class F: more than 24,000 pounds \$260.00 and not more than 36,000 pounds	s \$260.00	\$520.00	\$780.00	\$1,040.00	\$1,560.00	\$2,080.00	\$2,600.00	\$3,120.00	\$3,640.00
Class G: more than 36,000 pounds \$322.00 and not more than 48,000 pounds	ls \$322.00	\$644.00	\$967.00	\$1,289.00	\$1,933.00	\$2,577.00	\$3,222.00	\$3,866.00	\$4,510.00
Class H: more than 48,000 pounds \$434.00	ls \$#34.00	\$\$68.00	\$1,302.00	\$1,736.00	\$2,605.00	\$3,473.00	\$4,341.00	\$5,209.00	\$6,077.00
Class I: transit carrier vehicles operated by transit companies									\$2,044.00
dass J: motor vehicles designed for carryingfewer than 10 passengers and used for the transportation of persons for compensation.									\$1,061.00

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1 In the event any additional motor vehicles equipped to use LP-gas as a 2 fuel are placed in operation by a special LP-gas permit user after the first 3 month of any calendar year, a tax shall become due and payable to this state and is hereby imposed at the tax rate prescribed herein prorated on 4 the basis of the weight and mileage for the months operated in the calendar 5 year. The director shall issue special permit decals for each motor vehicle 6 on which taxes have been paid in advance as provided herein, which shall 7 be affixed on each such vehicle in the manner prescribed by the director. 8

9 Sec. 2. K.S.A. 2018 Supp. 79-34,118 is hereby amended to read as follows: 79-34,118. (a) Upon application to the director of taxation and 10 payment of the fee prescribed under this section any interstate motor fuel 11 12 user may obtain a 24-hour motor fuel permit or a 72-hour motor fuel 13 permit which shall authorize one commercial motor vehicle to be operated for a period of 24 hours or 72 hours, respectively, without compliance with 14 15 the other provisions of the interstate motor fuel use act and in lieu of the 16 tax imposed by K.S.A. 79-34,109, and amendments thereto.

17 The fee for each 24-hour motor fuel permit issued under this *(b)* 18 section shall be:

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(2) \$14 on and after July 1, 2020, and prior to July 1, 2021; and

(3) \$15 on and after July 1, 2021.

(3) \$28.85 on and after July 1, 2021.

(1) \$13 prior to July 1, 2020;

22 (c) The fee for each 72-hour motor fuel permit issued under this 23 section shall be:

24 (1)\$25 prior to July 1, 2020;

25 (2) \$26.92 on and after July 1, 2020, and prior to July 1, 2021; and

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27 (d) Motor fuel permits may be purchased in multiples of three upon making proper application and payment of the required fees. The secretary 28 of revenue shall adopt rules and regulations specifying the conditions 29 under which motor fuel permits will be issued and providing for the 30 31 issuance thereof. The secretary may designate agents or contract with 32 private individuals, firms or corporations to issue such motor fuel permits 33 so that such permits will be obtainable at convenient locations.

34 Sec. 3. K.S.A. 2018 Supp. 79-34,141 is hereby amended to read as 35 follows: 79-34,141. (a) Prior to July 1, 2020, the tax imposed under this 36 act shall be not less than:

37 (1) On motor-vehicle fuels other than E85 fuels, \$.24 per gallon, or 38 fraction thereof; 39

(2) on special fuels, \$.26 per gallon, or fraction thereof;

40 (3) on LP-gas, other than compressed natural gas and liquefied natural gas, \$.23 per gallon, or fraction thereof; 41

42 on E85 fuels, \$.17 per gallon, or fraction thereof; (4)

43 on compressed natural gas, \$.24 per gallon, or fraction thereof; (5) 44 and

45 (6)on liquefied natural gas, \$.26 per gallon, or fraction thereof.

46 *(b)* On and after July 1, 2020, and prior to July 1, 2021, the tax 4

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1 *imposed under this act shall be not less than:* 

2 (1) On motor-vehicle fuels other than E85 fuels, \$.25 per gallon, or 3 fraction thereof;

(2) on special fuels, \$.28 per gallon, or fraction thereof;

- 5 (3) on LP-gas, other than compressed natural gas and liquefied 6 natural gas, \$.24 per gallon, or fraction thereof; 7
  - on E85 fuels, \$.18 per gallon, or fraction thereof; (4)
- 8 on compressed natural gas, \$.25 per gallon, or fraction thereof; (5) 9 and
- 10 (6) on liquefied natural gas, \$.27 per gallon, or fraction thereof.

On and after July 1, 2021, and prior to July 1, 2022, the tax 11 (c) imposed under this act shall be not less than: 12

13 (1) On motor-vehicle fuels other than E85 fuels, \$.26 per gallon, or 14 fraction thereof;

(2) on special fuels, \$.30 per gallon, or fraction thereof;

16 on LP-gas, other than compressed natural gas and liquefied (3) 17 natural gas, \$.25 per gallon, or fraction thereof;

(4) on E85 fuels, \$.19 per gallon, or fraction thereof;

19 (5) on compressed natural gas, \$.26 per gallon, or fraction thereof; 20 and

21 (6) on liquefied natural gas, \$.28 per gallon, or fraction thereof.

22 On and after July 1, 2022, the tax imposed under this act shall be (d) 23 not less than:

24 (1) On motor-vehicle fuels other than E85 fuels, \$.27 per gallon, or 25 fraction thereof;

26 (2) on special fuels, \$.30 per gallon, or fraction thereof;

27 (3) on LP-gas, other than compressed natural gas and liquefied 28 natural gas, \$.26 per gallon, or fraction thereof;

- 29 (4) on E85 fuels, \$.20 per gallon, or fraction thereof;
- 30 on compressed natural gas, \$.27 per gallon, or fraction thereof; (5) 31 and

32 (6) on liquefied natural gas, \$.29 per gallon, or fraction thereof.

- 33 Sec. 4. K.S.A. 2018 Supp. 79-3492b, 79-34,118 and 79-34,141 are 34 hereby repealed.
- 35 Sec. 5. This act shall take effect and be in force from and after its publication in the statute book. 36