

**HOUSE BILL No. 2382**

By Committee on Taxation

3-8

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1 AN ACT concerning motor fuels tax; relating to rates, trip permits and  
2 distribution of revenues; amending K.S.A. 2016 Supp. 79-3492b, 79-  
3 34,118, 79-34,141 and 79-34,142 and repealing the existing sections.

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

6 Section 1. K.S.A. 2016 Supp. 79-3492b is hereby amended to read as  
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  
10 prescribed by the director elect to pay taxes in advance on LP-gas for each  
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  
15 provided for in this act. The amount of such tax for each motor vehicle  
16 shall, except as otherwise provided, be based upon the gross weight of the  
17 motor vehicle and the number of miles it was operated on the public  
18 highways of this state during the previous year pursuant to the following  
19 schedules:





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  
4 state and is hereby imposed at the tax rate prescribed herein prorated on  
5 the basis of the weight and mileage for the months operated in the calendar  
6 year. The director shall issue special permit decals for each motor vehicle  
7 on which taxes have been paid in advance as provided herein, which shall  
8 be affixed on each such vehicle in the manner prescribed by the director.

9 Sec. 2. K.S.A. 2016 Supp. 79-34,118 is hereby amended to read as  
10 follows: 79-34,118. Upon application to the director of taxation and  
11 payment of the fee prescribed under this section any interstate motor fuel  
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  
14 for a period of 24 hours or 72 hours, respectively, without compliance with  
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. The fee for  
17 each 24-hour motor fuel permit issued under this section shall be \$13 *until*  
18 *June 30, 2017, and \$18.50 thereafter.* The fee for each 72-hour motor fuel  
19 permit issued under this section shall be \$25 *until June 30, 2017, and*  
20 *\$35.50 thereafter.* Motor fuel permits may be purchased in multiples of  
21 three upon making proper application and payment of the required fees.  
22 The secretary of revenue shall adopt rules and regulations specifying the  
23 conditions under which motor fuel permits will be issued and providing for  
24 the issuance thereof. The secretary may designate agents or contract with  
25 private individuals, firms or corporations to issue such motor fuel permits  
26 so that such permits will be obtainable at convenient locations.

27 Sec. 3. K.S.A. 2016 Supp. 79-34,141 is hereby amended to read as  
28 follows: 79-34,141. (a) *Prior to July 1, 2017,* the tax imposed under this  
29 act shall be not less than:

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

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

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

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

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

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

39 (b) *On and after July 1, 2017, the tax imposed under this act shall be*  
40 *not less than:*

41 (1) *On motor-vehicle fuels other than E85 fuels, \$.35 per gallon, or*  
42 *fraction thereof;*

43 (2) *on special fuels, \$.37 per gallon, or fraction thereof;*

1       (3) *on LP-gas, other than compressed natural gas and liquefied*  
2 *natural gas, \$.34 per gallon, or fraction thereof;*

3       (4) *on E85 fuels, \$.28 per gallon, or fraction thereof;*

4       (5) *on compressed natural gas, \$.35 per gallon, or fraction thereof;*  
5 *and*

6       (6) *on liquefied natural gas, \$.37 per gallon, or fraction thereof.*

7       Sec. 4. K.S.A. 2016 Supp. 79-34,142 is hereby amended to read as  
8 follows: 79-34,142. The state treasurer shall credit amounts received  
9 pursuant to K.S.A. 79-3408, 79-3408c, 79-3491a, 79-3492 and 79-34,118,  
10 and amendments thereto, as follows:

11       (a) *Prior to July 1, 2017, to the state highway fund 66.37% and to the*  
12 *special city and county highway fund 33.63%;*

13       (b) *beginning July 1, 2017, and prior to January 1, 2018, to the state*  
14 *highway fund 76.84% and to the special city and county highway fund*  
15 *23.16%; and*

16       (c) *beginning January 1, 2018, and thereafter, to the state highway*  
17 *fund 76.78% and to the special city and county highway fund 23.22%.*

18       Sec. 5. K.S.A. 2016 Supp. 79-3492b, 79-34,118, 79-34,141 and 79-  
19 34,142 are hereby repealed.

20       Sec. 6. This act shall take effect and be in force from and after its  
21 publication in the statute book.