

## HOUSE BILL No. 2822

By Committee on Transportation

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9 AN ACT concerning taxation; relating to rate of tax on motor-vehicle fuel  
10 or special fuels near the state line.

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

13 Section 1. (a) Notwithstanding the provisions of K.S.A. 79-34,141,  
14 and amendments thereto, the tax on motor-vehicle fuel or special fuels  
15 sold by a retailer in Kansas located within 3,000 feet of a state line or  
16 located within the city limits of any city in Kansas which adjoins the state  
17 line shall be at a rate equal to one cent per gallon above the rate imposed  
18 by law on motor-vehicle fuel or special fuels sold in the adjoining state.  
19 The tax shall not exceed the rate of tax upon motor-vehicle fuel or special  
20 fuels imposed by the provisions of article 34 of chapter 79 of the Kansas  
21 Statutes Annotated, and amendments thereto.

22 (b) The tax rates as described in subsection (a) shall apply only to  
23 sales made at retail by Kansas retailers to actual consumers of the motor-  
24 vehicle fuel or special fuels. The sale of motor-vehicle fuel or special fuels  
25 by a Kansas retailer as described in subsection (a) to any other retailer  
26 does not qualify for the tax rate as described in subsection (a). The rate  
27 of tax upon motor-vehicle fuel or special fuels imposed by the provisions  
28 of article 34 of chapter 79 of the Kansas Statutes Annotated, and amend-  
29 ments thereto, shall be due on any motor-vehicle fuel or special fuels sold  
30 in such a manner.

31 Sec. 2. This act shall take effect and be in force from and after its  
32 publication in the statute book.