

SENATE BILL No. 192

By Senator Pyle

2-3

9 AN ACT concerning income taxation; relating to credits; motor-fuel taxes
10 paid by certain persons.

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

13 Section 1. For tax years commencing after December 31, 2008, ex-
14 cept as otherwise provided, a credit against the tax imposed by the Kansas
15 income tax act shall be allowed for a taxpayer in an amount equal to
16 amounts paid by such taxpayer as motor-fuel taxes imposed pursuant to
17 the motor-fuel tax law on the purchase of motor fuels during the tax year.
18 No credit may be allowed on any amounts of motor-fuel tax paid by such
19 taxpayer when such taxpayer has: (a) Received a refund of motor-fuel tax
20 pursuant to the provisions of K.S.A. 79-3453 et seq., and amendments
21 thereto; (b) claimed as a business expense deduction on the taxpayer's
22 federal income tax return as travel or other expense related to such
23 amounts paid; or (c) been reimbursed by a third party when the amounts
24 paid have been claimed as a mileage expense or otherwise as a business
25 or commercial expense by the taxpayer. If the amount of the credit al-
26 lowed by this section exceeds the taxpayer's income tax liability imposed
27 under the Kansas income tax act, such excess amount shall be refunded
28 to the taxpayer. The secretary of revenue shall adopt rules and regulations
29 regarding the administration of the provisions of this section, including,
30 but not limited to, the filing of documents deemed necessary by the sec-
31 retary to support and verify the amount of credit claimed pursuant to this
32 section.

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