

MINUTES OF THE HOUSE COMMITTEE ON TRANSPORTATION.

The meeting was called to order by Vice-Chairman Kenneth King at 1:30 p.m. on March 8, 1993 in Room 519-S of the Capitol.

All members were present except: Chairman Rex Crowell, Excused  
Rep. Steve Lloyd, Excused  
Rep. Don Rezac, Excused

Committee staff present: Tom Severn, Legislative Research Department  
Hank Avila, Legislative Research Department  
Bruce Kinzie, Revisor of Statutes  
Donna Luttjohann, Committee Secretary

Conferees appearing before the committee: Diedra Platt, Department of Revenue  
Capt. Bob Giffin, Kansas Highway Patrol

Others attending: See attached list

Vice-Chairman King opened the informational hearing on the tax exemption for special fuel and recognized Diedra Platt, Department of Revenue, to testify. She answered questions of the committee. See her written testimony, Attachment 1. The Vice-Chairman closed the informational hearing.

The Vice-Chairman opened the hearing on SB 296 concerning vehicles that are required to stop at railroad crossings.

Vice-Chairman King recognized Capt. Bob Giffin of the Kansas Highway Patrol as a proponent of the bill. He testified that this bill is needed to clarify that certain vehicles are no longer required to stop at railroad crossing that have a signal light. See Attachment 2.

Vice-Chairman King closed the hearing on SB 296.

He called the committee's attention to the minutes of February 10, 1993. Rep. Dillon made the motion to approve the minutes. It was seconded by Rep. Smith. The motion carried. The minutes of February 10, 1993, stand approved with no additions, deletions or corrections.

The meeting was adjourned at 2:08 by Vice-Chairman King with the next meeting scheduled for March 9, 1993, at 1:30 p.m. in Room 519-S of the Capitol.

HOUSE TRANSPORTATION COMMITTEE

Name	Address	Representing
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Shirley Conter Topolka KS Good Rock

gasohol and special fuel. We are asking that all current licensed Motor Vehicle Fuel Importer's make new application for a Motor Vehicle Fuel and Special Fuel Importer's License. You will need to obtain a new bond that is in no case less than the current bond coverage.

### **MOTOR VEHICLE FUEL AND SPECIAL FUEL EXEMPTION PERMIT**

If you are currently purchasing bulk fuel for non-highway purposes **without** the state excise tax, you will now need to apply for a Motor Vehicle Fuel and/or Special Fuel Exemption Permit. **Beginning July 1, 1993 you will not be able to purchase your fuel tax free without this permit. Bulk fuel must be used for only non-highway purposes.** Your exemption permit must be presented to your distributor or dealer when purchasing the fuel.

This permit will be valid for a period of three (3) years from the date of issuance. "The director shall cancel the Motor Vehicle Fuel and/or Special Fuel Exemption Permit of any person who makes a false statement on any application, uses motor vehicle fuels or special fuels in any motor vehicle upon the public highways of this state when such fuels have been purchased using the Motor Vehicle and/or Special Fuel Exemption Permit and upon which no motor vehicle or special fuel taxes have been paid. Anyone whose permit has been cancelled by the director may not make application for a new per-

mit within two years from the date of such cancellation." K.S.A. 79-3408e.

### **DEPARTMENT NUMBERS**

#### **REGISTRATION SECTION:**

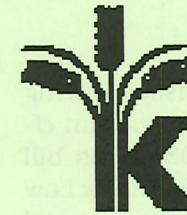
MOTOR FUEL REGISTRATION  
Kansas Department of Revenue  
3rd Floor Docking State Office Bldg  
Topeka KS 66612  
(913) 296-4458

#### **TAX DEPARTMENT:**

MOTOR FUEL TAX SECTION  
Kansas Department of Revenue  
3rd Floor Docking State Office Bldg  
Topeka KS 66612  
(913) 296-5327

#### **MOTOR FUEL REFUND:**

MOTOR FUEL REFUND SECTION  
Kansas Department of Revenue  
2nd Floor Docking State Office Bldg  
Topeka KS 66612  
(913) 296-4466



**KANSAS  
DEPARTMENT  
OF REVENUE**

## **PERTINENT INFORMATION ON SENATE BILL**

**551**

**(Change in Special Fuel  
Taxes)**

**EFFECTIVE**

**JULY 1, 1993**

*House Transportation  
Attachment 1-1  
3/8/93*



## BACKGROUND:

Senate Bill 551 was passed during the 1992 Legislative Session with an effective date of July 1, 1993. This bill deleted the current Special Fuel Tax Law and moves the taxation point on special fuel (diesel, alcohol, etc) to the wholesale/distributor level. Special fuel has now been incorporated into the Motor Fuel Tax Law. This bill also made provisions for an exemption permit to be issued to those persons using bulk fuel exclusively for non-highway purposes. Any bulk fuel user who has highway and non-highway miles will need to apply for a refund through our Motor Fuel Refund Section at (913) 296-4466. (Application enclosed)

On the following panels please locate the information that pertains to your situation.

## CURRENT HOLDER OF A SPECIAL FUEL DEALER/USER LICENSE

All Special Fuel Dealer/User Licenses and Permits will be cancelled on June 30, 1993. If you are a distributor of special fuel and wish to continue distributing this product you must make application to the Kansas Department of Revenue for a Motor Vehicle Fuel and Special Fuel Distributor's License. You will need to obtain a new bond sufficient to cover three (3) months tax liability and in no case less than the current bond coverage.

*Howe*  
*Department*  
*Attachment 1-2*  
*3/8/93*

If you are currently a special fuel user who does not distribute this product, you must now pay tax on all fuel purchased from your supplier. Users who do not qualify for an exemption permit or a distributor's license but have non-highway fuel usage may apply for a Motor Vehicle Fuel Refund Permit and may qualify if fuel is purchased in quantities of 40 gallons or more. Contact the Refund Section at (913) 296-4466.

## CURRENT HOLDER OF A MOTOR VEHICLE FUELS DISTRIBUTOR'S LICENSE AND SPECIAL FUEL DEALER/USER LICENSE

You will need to apply for a combined Motor Vehicle Fuel and Special Fuel Distributor's License and will need to obtain a new bond sufficient to cover three (3) months tax liability for each fuel type and in no case less than the current bond coverage for both previous licenses.

## CURRENT HOLDER OF A MOTOR VEHICLE FUEL DISTRIBUTOR'S LICENSE

Your current Motor Vehicle Fuel Distributor's License only authorizes you to purchase motor vehicle fuel (gasoline, gasohol). The Motor Vehicle Fuel and Special Fuel Distributor's License will be a combined license to distribute gasoline, gasohol and diesel fuel. We are asking that all current licensed Motor Ve-

hicle Distributors who distribute motor vehicle fuels (gasoline, gasohol) **only**, make new application for a Motor Vehicle Fuel and Special Fuel Distributor's License. You will need to obtain a new bond sufficient to cover three (3) months tax liability and in no case less than the current bond coverage.

## CURRENT HOLDER OF A MOTOR VEHICLE FUEL MANUFACTURER'S LICENSE

Your current Motor Vehicle Fuel Manufacturer's License only authorizes you to manufacture motor vehicle fuel (gasoline, gasohol). The Motor Vehicle Fuel and Special Fuel Manufacturer's License will be a combined license to manufacture gasoline, gasohol and special fuel. We are asking that all current licensed Motor Vehicle Fuel Manufacturer's make new application for a Motor Vehicle Fuel and Special Fuel Manufacturer's License. You will need to obtain a new bond that is in no case less than the current bond coverage.

## CURRENT HOLDER OF A MOTOR VEHICLE FUELS IMPORTER'S LICENSE

Your current Motor Vehicle Fuel Importer's License only authorizes you to import motor vehicle fuel (gasoline, gasohol). The Motor Vehicle Fuel and Special Fuel Importer's License will be a combined license to import gasoline

# KANSAS DEPARTMENT OF REVENUE - DIVISION OF TAXATION

## APPLICATION FOR MOTOR-VEHICLE FUEL TAX REFUND PERMIT

**SPECIFIC USE OF TAX REFUND FUEL**

- ☐ MANUFACTURING: DESCRIBE \_\_\_\_\_ ☐ AVIATION: DESCRIBE \_\_\_\_\_
- ☐ INDUSTRIAL: DESCRIBE \_\_\_\_\_ ☐ OTHER: DESCRIBE \_\_\_\_\_
- ☐ AGRICULTURAL: \_\_\_\_\_

(If farming, give county name of farm location)

Acres Owned-Acres Leased-Acres Cultivated

Your Social Security Number or Federal Identification Number

Custom Work Will Be Performed ☐ Yes ☐ No Estimated Gallons Needed

Name of Applicant

R.F.D. No. or Street Address

City and State

Zip Code

Your Occupation  
☐ INDIVIDUAL ☐ PARTNERSHIP ☐ CORPORATION ☐ ASSOCIATION  
 CHECK ONE

Applicant agrees to comply with all provisions of the Motor Vehicle Fuel Tax Refund Law and Regulations and to maintain adequate records to support all claims submitted for refund.

I certify that I have read the foregoing and that all statements contained in this application are true and correct.

RS/rf 51-3  
(Rev. 4/91)

ENCLOSE A \$6.00  
CHECK OR MONEY ORDER  
PAYABLE TO:  
"DIRECTOR OF TAXATION"

SIGNATURE TITLE DATE

**LIST TRACTORS, STATIONARY ENGINES, 2 H.P. AND OVER, AND OTHER EQUIP. LIST LP. GAS AND DIESEL EQUIP.**

Gasoline  
Storage Capacity  
(In Gallons)

Non-Highway

Car and Truck  
(If Any)

MAKE	TYPE EQPT	YEAR	H.P.	FUEL USED

MAKE	TYPE EQPT	YEAR	H.P.	FUEL USED

**LIST BELOW MOTOR CARS AND TRUCKS OWNED BY APPLICANT**

MAKE	CAR OR TRUCK	YEAR	FUEL USED

MAKE	CAR OR TRUCK	YEAR	FUEL USED

MAKE	CAR OR TRUCK	YEAR	FUEL USED

**— ATTENTION —**

Applicant, if you are a Kansas licensed fuel distributor so indicate by checking the following box. ☐

*House Transportation  
Attachment 1-3  
3/8/93*

STATE OF KANSAS

Alisa M. Dotson, Director  
Robert B. Docking State Office Building  
915 SW Harrison Street  
Topeka, Kansas 66625-0001



(913) 296-3044  
FAX (913) 296-7928  
MOTOR FUEL TAX (913) 296-2411

Department of Revenue  
Division of Taxation

## **NOTICE**

**Please read all the enclosures carefully. They contain pertinent information that will assist you when incorporating the following changes into your bookkeeping systems.**

Effective July 1, 1993 the Kansas Department of Revenue will implement Senate Bill 551. This bill provides for the change in the point of taxation on special fuels from the retail/user level to the wholesale/distributor level. With the enactment of this bill, the point of taxation for special fuels (diesel, alcohol, etc) will be the same as motor fuel (gasoline). The tax rate for each fuel type will not change. The bill also makes provisions for an exemption permit for persons using fuel for non-highway purposes and amends the refund statutes to include special fuels. The enclosed information contains the following documents:

Senate Bill 551 Flier

Application for Motor Vehicle Fuel and Special Fuel Distributor's License

Motor Vehicle Fuel and Special Fuel Distributor's Bond

Application for Motor Vehicle Fuel and Special Fuel Manufacturer's License

Motor Vehicle Fuel and Special Fuel Manufacturer's Bond

Application for Motor Vehicle Fuel and Special Fuel Importer's License

Motor Vehicle Fuel and Special Fuel Importer's Bond

**SAMPLE** Distributor's Tax Return

**SAMPLE** Schedule of Receipts (Gasoline)

**SAMPLE** Schedule of Receipts (Diesel)

**SAMPLE** Schedule of Disbursements (Gasoline)

**SAMPLE** Schedule of Disbursements (Diesel)

Application for Motor Vehicle Fuel and/or Special Fuel Exemption Permit

Application for Motor Vehicle Fuel & Special Fuel Refund Permit

Please complete the application form that pertains to your situation and submit with registration fees and new bond on or before May 1, 1993. If you have any questions concerning the application, please call the Motor Fuel Registration Section at (913) 296-4458.

The Senate Bill 551 Flier contains basic information that will allow you to determine what type of new license your business will need to obtain. If you have any questions concerning the bill itself, please contact the Motor Fuel Tax Section at (913) 296-5327.

If you are a distributor or a retailer and want to make available applications for Motor Vehicle Fuel and/or Special Fuel Exemption Permits, applications for Motor Vehicle Fuel Refund Permits or Senate Bill 551 fliers please write or call this office for a supply of forms.

If you need additional forms please write to:

Motor Fuel Tax Section  
Kansas Department of Revenue  
3rd Floor Docking State Office Bldg  
Topeka KS 66612  
(913) 296-5327  
*House Transportation  
attachment 1-4  
3/8/93*



Fee: d \_\_\_\_\_

FEE IS \$5.00 FOR THE FIRST LOCATION, OR 50 CENTS IF FOR AN ADDITIONAL LOCATION.

MAKE REMITTANCE PAYABLE TO "DIRECTOR OF TAXATION—MFT"

**BUSINESS TAX BUREAU  
KANSAS DEPARTMENT OF REVENUE  
TOPEKA, KANSAS 66625-0001  
(913) 296-4458**

FOR OFFICE USE—LEAVE BLANK

Master License No. \_\_\_\_\_

Date License Issued \_\_\_\_\_

Date Mailed \_\_\_\_\_

**APPLICATION FOR MOTOR VEHICLE FUEL AND SPECIAL FUEL  
DISTRIBUTOR'S LICENSE**

1. Business name \_\_\_\_\_

2. Business mailing address \_\_\_\_\_  
Street Address or Post Office Box City State Zip Code

3. Business location address \_\_\_\_\_  
Street Address City County State Zip Code

4. Federal Employers Identification Number \_\_\_\_\_ 5. Business Phone number (\_\_\_\_) \_\_\_\_\_

6. Check type of ownership: ☐ Individual ☐ Partnership ☐ Corporation ☐ Other

7. List owner, partners or corporate officers

Name	Address	Title	Social Security Number	Telephone Number
------	---------	-------	------------------------	------------------

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

8. List the exact locations in Kansas where applicant intends to operate a distributing business, including the sale of refund motor vehicle fuels and special fuels and/or resale to other distributors or dealers.

Street Address	City	County
----------------	------	--------

1 \_\_\_\_\_  
(List exact location, use street numbers and legal description. If on railroad property, railroad lease numbers sufficient.)

2 \_\_\_\_\_

3 \_\_\_\_\_

9. Is a Distributor's License in effect for another distributor at the above location at this time? ☐ Yes ☐ No

10. If a successor to a former distributor, give trade name of such distributor \_\_\_\_\_

11. Indicate whether location is owned or leased by the applicant \_\_\_\_\_

12. Amount of storage capacity, in gallons, and product type of each tank in place at each location is:

1						
2						
3						

(Insert the gallonage and product type in the above spaces for the number of tanks to be used)

State of \_\_\_\_\_ County of \_\_\_\_\_, SS:

I, \_\_\_\_\_, first being fully sworn, state that the above application, and all statements contained therein, are true and correct.

(Signature)

(Title)

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

My commission expires \_\_\_\_\_ 19 \_\_\_\_\_

(Notary Public)

**INCOMPLETE APPLICATIONS WILL BE RETURNED. PLEASE TYPE OR PRINT  
READ INSTRUCTIONS ON REVERSE SIDE**

## INSTRUCTIONS CONCERNING THIS APPLICATION

This application is to be completely and properly executed and must be supported by a Motor Vehicle Fuel and Special Fuel Distributor's Bond and a fee of \$5.00.

1. All questions must be answered. If a question does not pertain to your situation, answer "not applicable".
2. The Motor Vehicle Fuel and Special Fuel Distributor's Bond is required for all new applicants, in the amount of \$1,000.00 or 3 months tax liability, which ever is greater.
3. A fee of \$5.00 is required and must accompany the application.
4. If you need to add a location after your license has been issued, separate applications must be filed. See instructions below.

## INSTRUCTIONS CONCERNING AN APPLICATION FOR AN ADDITIONAL LOCATION

1. Application for additional locations must be supported by either an Affidavit of Ownership or a copy of a Lease Agreement and a fee of 50 cents.

This completed application or inquiries concerning this application should be directed to:

Kansas Department of Revenue  
Business Tax Bureau  
Tax Registration Section  
Robert B. Docking State Office Building  
Topeka, Kansas 66625-0001

or

Phone (913) 296-4458

*House Transportation  
Attachment 1-6  
3/8/93*



BUSINESS TAX BUREAU  
KANSAS DEPARTMENT OF REVENUE  
TOPEKA, KANSAS 66625-0001  
(913) 296-4458

BOND NO. \_\_\_\_\_  
(Affix Bond No. on Document)

MOTOR VEHICLE FUEL AND SPECIAL FUEL DISTRIBUTOR'S BOND

KNOW ALL MEN BY THESE PRESENT: THAT \_\_\_\_\_  
(Underline one - Individual Proprietorship, Partnership, or Corporation)

with main office location at \_\_\_\_\_  
(Street Address) (City) (State & Zip Code)

as Principal, and the \_\_\_\_\_  
(Surety Company Name)

a corporation authorized to transact business in Kansas, as surety, are held and firmly bound unto the STATE OF KANSAS in the sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_), lawful money of the United States, to the payment of which, well and truly to be made, we hereby bind ourselves, our heirs, executors, administrators, assigns, and successors firmly by these present.

WHEREAS, The above-named principal is a distributor within the provisions of the motor fuel tax laws of the state of Kansas, and is required by such law to render certain sworn statements and reports and pay certain motor fuel taxes, interest and penalties, all to the Director of Taxation, Kansas Department of Revenue, Topeka, Kansas, and to otherwise comply with the provisions of said laws:

NOW, THEREFORE, The condition of this obligation is such that if the above-named principal shall faithfully comply with all the provisions of said motor fuel tax laws of the state of Kansas, then this obligation shall be void and of no effect; otherwise it shall be and remain in full force and effect. Said principal hereby authorizes employees of the Kansas Department of Revenue to disclose to the surety herein all matters relating to the tax guaranteed by this bond.

This bond is effective on and after the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Witness our hands at \_\_\_\_\_, Kansas, this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

By \_\_\_\_\_  
(Indicate Position: President, Vice-President, Partner, Owner)

Attest \_\_\_\_\_  
(Second Corporate Officers Signature, Indicate Office)

\_\_\_\_\_  
(Surety)

\_\_\_\_\_  
(Surety Address)

\_\_\_\_\_  
(Surety Company Phone Number)

BY \_\_\_\_\_  
(Surety Signature)

Its \_\_\_\_\_  
(Bond shall be accompanied by power of attorney for attorney-in-fact. A Kansas licensed agent of the surety must countersign.)

Countersigned at \_\_\_\_\_, Kansas by \_\_\_\_\_  
(Kansas Licensed Agent)

(EXTRACT FROM MOTOR FUEL TAX LAW)

The surety on this bond shall be released and discharged from any and all liability to the state of Kansas, accruing on such bond after the expiration of sixty (60) days from the date upon which such surety shall have lodged with the director a written request to be released and discharged, but this provision shall not operate to relieve, release or discharge the surety from any liability already accrued, or which shall accrue, before the expiration of the sixty (60) day period.

*House Transportation*  
*Attachment 1-7*  
*3/8/93*

Fee \_\_\_\_\_ ed \_\_\_\_\_

FEE IS \$25.00  
MAKE REMITTANCE PAYABLE TO  
"DIRECTOR OF TAXATION—MFT"

**BUSINESS TAX BUREAU  
KANSAS DEPARTMENT OF REVENUE  
TOPEKA, KANSAS 66625-0001  
(913) 296-4458**

FOR OFFICE USE—LEAVE BLANK  
Master License No. \_\_\_\_\_  
Date License Issued \_\_\_\_\_  
Date Mailed \_\_\_\_\_

**APPLICATION FOR MOTOR VEHICLE FUEL AND SPECIAL FUEL  
MANUFACTURER'S LICENSE**

1. Business name \_\_\_\_\_  
2. Business mailing address \_\_\_\_\_  
Street Address or Post Office Box City State Zip Code

3. Business location address \_\_\_\_\_  
Street Address City County State Zip Code

4. Federal Employers Identification Number \_\_\_\_\_ 5. Business Phone number ( ) \_\_\_\_\_

6. Check type of ownership: ☐ Individual ☐ Partnership ☐ Corporation ☐ Other

7. List owner, partners or corporate officers

Name	Address	Title	Social Security Number	Telephone Number
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

8. List the exact location of each place of business where applicant produces, refines, prepares, blends, distills, manufacturers, compounds, uses, sells, or delivers motor vehicle fuels and/or special fuel in this state (location must be specific and correct). LIST ONLY PLACES WHICH YOU OWN OR OPERATE AND FOR WHICH YOU ARE RESPONSIBLE. DO NOT LIST YOUR CUSTOMERS. DO NOT LIST POST OFFICE BOX NUMBERS.

Street Address	City	County
----------------	------	--------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

State of \_\_\_\_\_ County of \_\_\_\_\_, ss:

I, \_\_\_\_\_, first being fully sworn, state that the above application, and all statements contained therein, are true and correct.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

My commission expires \_\_\_\_\_ 19 \_\_\_\_\_

\_\_\_\_\_  
(Notary Public)

**INCOMPLETE APPLICATIONS WILL BE RETURNED  
PLEASE TYPE OR PRINT**

*House Transportation  
Attachment 1-8  
3/8/93*

## INSTRUCTIONS CONCERNING THIS APPLICATION

This application is to be completely and properly executed and must be supported by a Motor Vehicle Fuel and Special Fuel Manufacturer's Bond and a fee of \$25.00.

1. The issuance of this license enables you to manufacture motor vehicle fuel (gasoline, gasohol) and special fuel (diesel).
2. The Motor Vehicle Fuel and Special Fuel Manufacturer's Bond is required for all new applicants, in the amount of \$5,000.00 or 3 months tax liability, which ever is greater.
3. A fee of \$25.00 is required and must accompany the application.
4. All questions must be answered. If a question does not pertain to your situation, answer "not applicable".

This completed application or inquiries concerning this application should be directed to:

Kansas Department of Revenue  
Business Tax Bureau  
Tax Registration Section  
Robert B. Docking State Office Building  
Topeka, Kansas 66625-0001

or

Phone (913) 296-4458

*House Transportation  
Attachment 1-9  
3/8/93*

BUSINESS TAX BUREAU  
KANSAS DEPARTMENT OF REVENUE  
TOPEKA, KANSAS 66625-0001  
(913) 296-4458

BOND NO. \_\_\_\_\_  
(Affix Bond No. on Docu. ...)

MOTOR VEHICLE FUEL AND SPECIAL FUEL MANUFACTURER'S BOND

KNOW ALL MEN BY THESE PRESENT: THAT

\_\_\_\_\_  
(Underline one - Individual Proprietorship, Partnership, or Corporation)

with main office location at \_\_\_\_\_  
(Street Address) (City) (State & Zip Code)

as Principal, and the \_\_\_\_\_  
(Surety Company Name)

a corporation authorized to transact business in Kansas, as surety, are held and firmly bound unto the STATE OF KANSAS in the sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_), lawful money of the United States, to the payment of which, well and truly to be made, we hereby bind ourselves, our heirs, executors, administrators, assigns, and successors firmly by these present.

WHEREAS, The above-named principal is a manufacturer within the provisions of the motor fuel tax laws of the state of Kansas, and is required by such law to render certain sworn statements and reports and pay certain motor fuel taxes, interest and penalties, all to the Director of Taxation, Division of Taxation, Kansas Department of Revenue, Topeka, Kansas, and to otherwise comply with the provisions of said laws:

NOW, THEREFORE, The condition of this obligation is such that if the above-named principal shall faithfully comply with all the provisions of said motor fuel tax laws of the state of Kansas, and the rules and regulations promulgated pursuant thereto, then this obligation shall be void and of no effect; otherwise it shall be and remain in full force and effect. Said principal hereby authorizes employees of the Kansas Department of Revenue to disclose to the surety herein all matters relating to the tax guaranteed by this bond. This bond is effective on and after the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Witness our hands at \_\_\_\_\_, Kansas, this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

By \_\_\_\_\_  
(Indicate Position: President, Vice-President, Partner, Owner)

Attest \_\_\_\_\_  
(Second Corporate Officers' Signature, Indicate Office)

\_\_\_\_\_  
(Surety)

\_\_\_\_\_  
(Surety Address)

\_\_\_\_\_  
(Surety Company Phone Number)

BY \_\_\_\_\_  
(Surety Signature)

Its \_\_\_\_\_  
(Bond shall be accompanied by power of attorney for attorney-in-fact. A Kansas licensed agent of the surety must countersign.)

Countersigned at \_\_\_\_\_, Kansas by \_\_\_\_\_  
(Kansas Licensed Agent)

(EXTRACT FROM MOTOR FUEL TAX LAW)

The surety on this bond shall be released and discharged from any and all liability to the state of Kansas, accruing on such bond after the expiration of sixty (60) days from the date upon which such surety shall have lodged with the director a written request to be released and discharged, but this provision shall not operate to relieve, release or discharge the surety from any liability already accrued, or which shall accrue, before the expiration of the sixty (60) day period.

*House Transportation  
attachment 1-90  
3/8/93*



Fee enclosed \_\_\_\_\_

FEE IS \$15.00  
MAKE REMITTANCE PAYABLE TO  
"DIRECTOR OF TAXATION—MFT"

**BUSINESS TAX BUREAU  
KANSAS DEPARTMENT OF REVENUE  
TOPEKA, KANSAS 66625-0001  
(913) 296,4458**

FOR OFFICE USE—LEAVE BLANK

Master License No. \_\_\_\_\_

Date License Issued \_\_\_\_\_

Date Mailed \_\_\_\_\_

**APPLICATION FOR MOTOR VEHICLE FUEL AND SPECIAL FUEL  
IMPORTER'S LICENSE**

1. Business name \_\_\_\_\_

2. Business mailing address \_\_\_\_\_  
Street Address or Post Office Box City State Zip Code

3. Business location address \_\_\_\_\_  
Street Address City County State Zip Code

4. Federal Employers Identification Number \_\_\_\_\_ 5. Business Phone number ( ) \_\_\_\_\_

6. Check type of ownership: ☐ Individual ☐ Partnership ☐ Corporation ☐ Other

7. List owner, partners or corporate officers

Name	Address	Title	Social Security Number	Telephone Number
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

8. The location of each place of business from which applicant will import motor vehicle fuel and special fuel into Kansas: (List locations in other states from which you will obtain motor vehicle fuel and special fuel for importation into Kansas.)

Street Address	City	County
_____	_____	_____
_____	_____	_____
_____	_____	_____

9. Applicant hereby gives its irrevocable consent that actions may be commenced against it in the proper court of any county in this state in which a cause of action may arise or in which the plaintiff may reside, by service of process on the Secretary of State Applicant stipulates and agrees that such service shall be taken and held, in all courts, to be as valid and binding as if due service had been made upon the applicant personally, or upon the president and secretary, if a corporation. (Secretary of State will notify applicant by registered mail of any action started against him.)

State of \_\_\_\_\_ County of \_\_\_\_\_, ss:

I, \_\_\_\_\_, first being fully sworn, state that the above application, and all statements contained therein, are true and correct.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

My commission expires \_\_\_\_\_ 19 \_\_\_\_\_

\_\_\_\_\_  
(Notary Public)

**INCOMPLETE APPLICATIONS WILL BE RETURNED  
PLEASE TYPE OR PRINT**

*House Transportation  
Attachment 1-11  
3/8/93*

## INSTRUCTIONS CONCERNING THIS APPLICATION

This application is to be completely and properly executed and must be supported by a Motor Vehicle Fuel and Special Fuel Importer's Bond and a fee of \$15.00.

1. The issuance of this license enables you to import motor vehicle fuel (gasoline, gasohol) and special fuel (diesel).
2. The Motor Vehicle Fuel and Special Fuel Importer's Bond is required for all new applicants, in the amount of \$5,000.00 or 3 months tax liability, which ever is greater.
3. A fee of \$15.00 is required to accompany this application.
4. All questions must be answered. If a question does not pertain to your situation answer "non-applicable".

This completed application or inquiries concerning this application should be directed to:

Kansas Department of Revenue  
Business Tax Bureau  
Tax Registration Section  
Robert B. Docking State Office Building  
Topeka, Kansas 66625-0001

or

Phone (913) 296-4458

*House Transportation  
Attachment 1-12  
3/8/93*

BUSINESS TAX BUREAU  
KANSAS DEPARTMENT OF REVENUE  
TOPEKA, KANSAS 66625-0001  
(913) 296-4458

BOND NO. \_\_\_\_\_  
(Affix Bond No. on Document)

**MOTOR VEHICLE FUEL AND SPECIAL FUEL IMPORTER'S BOND**

KNOW ALL MEN BY THESE PRESENT: THAT \_\_\_\_\_  
(Underline one - Individual Proprietorship, Partnership, or Corporation)

with main office location at \_\_\_\_\_  
(Street Address) (City) (State & Zip Code)

as Principal, and the \_\_\_\_\_  
(Surety Company Name)

a corporation authorized to transact business in Kansas, as surety, are held and firmly bound unto the STATE OF KANSAS in the sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_), lawful money of the United States, to the payment of which, well and truly to be made, we hereby bind ourselves, our heirs, executors, administrators, assigns, and successors firmly by these present.

WHEREAS, The above-named principal is an importer within the provisions of the motor fuel tax laws of the state of Kansas, and is required by such law to render certain sworn statements and reports and pay certain motor fuel taxes, interest and penalties, all to the Director of Taxation, Kansas Department of Revenue, Topeka, Kansas, and to otherwise comply with the provisions of said laws:

NOW, THEREFORE, The condition of this obligation is such that if the above-named principal shall faithfully comply with all the provisions of said motor fuel tax laws of the state of Kansas, and the rules and regulations promulgated pursuant thereto, then this obligation shall be void and of no effect; otherwise it shall be and remain in full force and effect. Said principal hereby authorizes employees of the Kansas Department of Revenue to disclose to the surety herein all matters relating to the tax guaranteed by this bond.

This bond is effective on and after the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Witness our hands at \_\_\_\_\_, Kansas, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

By \_\_\_\_\_  
(Indicate Position: President, Vice-President, Partner, Owner)

Attest \_\_\_\_\_  
(Second Corporate Officers Signature, Indicate Office)

\_\_\_\_\_  
(Surety)

\_\_\_\_\_  
(Surety Address)

\_\_\_\_\_  
(Surety Company Phone Number)

BY \_\_\_\_\_  
(Surety Signature)

Its \_\_\_\_\_  
(Bond shall be accompanied by power of attorney for attorney-in-fact. A Kansas licensed agent of the surety must countersign.)

Countersigned at \_\_\_\_\_, Kansas by \_\_\_\_\_  
(Kansas Licensed Agent)

**(EXTRACT FROM MOTOR FUEL TAX LAW)**

The surety on this bond shall be released and discharged from any and all liability to the state of Kansas, accruing on such bond after the expiration of sixty (60) days from the date upon which such surety shall have lodged with the director a written request to be released and discharged, but this provision shall not operate to relieve, release or discharge the surety from any liability already accrued, or which shall accrue, before the expiration of the sixty (60) day period.

**KANSAS DEPARTMENT OF REVENUE  
DIVISION OF TAXATION  
TOPEKA, KANSAS 66625-0001  
Telephone 913-296-5327  
DISTRIBUTORS TAX RETURN**

For Office Use Only

Fein #  
License #

For Month of \_\_\_\_\_ 19 \_\_\_\_

Tax should be computed at the rate of:	GASOLINE	GASOHOL	DIESEL
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**SEE INSTRUCTIONS ON REVERSE**

1. Total net gallons of gasoline, gasohol and diesel received or imported.  
(Attach MFT/ar-52a, 52b, Schedule of Receipts)
2. Deductions - Net Gallons Only (Attach MFT/ar-52c, 52d, Schedule of Disbursements)

	<u>Gasoline</u>	<u>Gasohol</u>	<u>Diesel</u>
(a) Exports			
(b) US Govt			
(c) Aviation			
(d) Exempt Sales			
(e) Total of Lines 2(a) through 2(d)			
3. Net gallons after deductions (Line 1 less Line 2(d))			
4. Sales to consumers in tank car, transport or pipeline lots			
5. Net gallonage on which allowance applies. Line 3 less line 4			
6. Less handling allowance: See instruction 2. No allowance for importers.			
7. Gallons subject to tax (Line 5 less line 6 plus line 4)			
8. Tax (Line 7 times appropriate rate)			
9(a) Total Gasoline and Gasohol Tax Due			9(b) Total Diesel Tax Due
10(a) Total Gasoline and Gasohol Penalty and Interest			10(b) Total Diesel Penalty and Interest
11(a) Total Gasoline and Gasohol Amount Due			11(b) Total Diesel Amount Due
12. Amount Remitted: Payable to the Director of Taxation			Add 11(a) and 11(b) together

I certify that this is a true, complete and accurate return for the period stated above.

Signature \_\_\_\_\_

Title \_\_\_\_\_

Telephone No. \_\_\_\_\_

*House*  
*Transportation*  
*Attache dated 3/8/93*





**MOTOR FUEL TAX MULTIPLE SCHEDULE OF RECEIPTS**  
**DIESEL**

FEIN \_\_\_\_\_

142 - KEROSENE

0

Horse Transport  
Attached 1-16  
3/8/93

MOTOR FUEL TAX MULTIPLE SCHEDULE OF DISBURSEMENTS  
GASOLINE

FEIN

125 - AVIATION GASOLINE

MFT/ar-52B (Gasoline)  
(12/92)

House Transportation  
Attachment 1-17  
3/8/93

LICENSE NO. \_\_\_\_\_ SCHEDULE NO. \_\_\_\_\_ MONTH OF \_\_\_\_\_ 19\_\_\_\_  
FEIN \_\_\_\_\_

153-NO.1 HEATING OIL

154-NO.2 HEATING OIL

175-RESIDUAL FUEL

122-BLENDING COMPONENT

142 - KEROSENE

Horse Traportation  
Attached 1-18  
3/8/93



Enclosed \_\_\_\_\_  
\$10.00  
MAKE REMITTANCE PAYABLE TO  
"DIRECTOR OF TAXATION—MFT"

**BUSINESS TAX BUREAU  
KANSAS DEPARTMENT OF REVENUE  
TOPEKA, KANSAS 66625-0001  
(913) 296-4458**

FOR OFFICE USE—LEAVE BLANK  
Permit No. \_\_\_\_\_  
Date Permit Issued \_\_\_\_\_  
Date Mailed \_\_\_\_\_

**APPLICATION FOR MOTOR VEHICLE FUEL AND/OR SPECIAL FUEL  
EXEMPTION PERMIT**

1. Business name \_\_\_\_\_
2. Business mailing address \_\_\_\_\_  
Street Address or Post Office Box City State Zip Code
3. Business location mailing address \_\_\_\_\_  
Address, NO PO BOX City County State Zip Code
4. Federal Employers Identification Number \_\_\_\_\_
5. Business phone number ( ) \_\_\_\_\_
6. Check type of ownership: ☐ Individual ☐ Partnership ☐ Corporation ☐ Other \_\_\_\_\_
7. List owner, partners or corporate officers  

Name	Address	Title	Social Security Number	Telephone Number
8. Check type of fuel to be used under this exemption permit: ☐ Motor Vehicle Fuel (gasoline/gasohol)  
☐ Special Fuel (diesel)  
☐ Both fuel types
9. Describe business activity or endeavor (i.e., farming, manufacturing, etc.) \_\_\_\_\_
10. If farming enterprise, list number of acres under cultivation \_\_\_\_\_
11. If manufacturing or industrial process, list kind of process \_\_\_\_\_
12. For what purposes will fuel be used? \_\_\_\_\_
13. Address of bulk storage \_\_\_\_\_  
Physical Address City County State Zip Code
- 13A. List storage capacity and type of fuel in each tank: \_\_\_\_\_
- 13B. Circle type of storage: ☐ Above Ground ☐ Below Ground
14. K.S.A. 79-3408e requires as a condition for issuance of this exemption permit, a list of all motor vehicles, machinery and equipment under your control.  

Year	Make	VIN	Horsepower

(List all additional equipment on a separate sheet)

I certify that all fuel purchased under this exemption permit will be used for non-highway purposes. I understand that should any of this fuel be used in a motor vehicle upon any public road this exemption permit may be revoked for a period of two (2) years. I may also be required to pay back taxes for all fuel purchased under this exemption permit. I acknowledge that as a condition for being issued this Exemption Permit, I shall be required to maintain records substantiating purchases for each licensed motor vehicle under my control.

I, \_\_\_\_\_, first being fully sworn, state that the above application, and all statements contained therein, are true and correct and I have read all conditions in their entirety.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

State of \_\_\_\_\_ County of \_\_\_\_\_, ss:

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

My commission expires \_\_\_\_\_ 19 \_\_\_\_\_

**FUEL PURCHASED WITH THIS PERMIT MUST BE SOLELY  
FOR OFF HIGHWAY PURPOSES**

1. All questions must be answered. If a question does not pertain to your situation, answer "not applicable".
2. A fee of \$10.00 is required and must accompany the application.
3. Each application will be reviewed to determine if the applicant qualifies for the exemption permit.

This completed application or inquiries concerning this application should be directed to:

Kansas Department of Revenue  
Business Tax Bureau  
Tax Registration Section  
Robert B. Docking State Office Building  
Topeka, Kansas 66625-0001

or

Phone (913) 296-4458

*House Transportation  
Attachment 1-20  
3/8/93*

## RECORDS REQUIRED FOR EXEMPTION PERMIT

Every Holder of a valid Exemption Permit shall maintain records of all fuel placed into licensed motor vehicles while under your control. The records shall contain, but not be limited to:

1. Original fuel receipts
  - a. The date when fuel was placed in a licensed motor vehicle
  - b. The name and address of the person from whom fuel was purchased or received
  - c. The number of gallons
  - d. Total amount of purchase
  - e. The type of fuel
2. Description of licensed motor vehicle into which fuel was placed
3. Odometer readings and/or mileage records

**Exemption Permit holders shall retain the previously-described records for a period of three (3) years.**

**The Exemption Permit is valid for a period of three (3) years or until such time as the permit is surrendered or cancelled by the Director. Renewal applications will be mailed to each permit holder prior to the expiration of their current permit.**

**I understand that as the holder of a valid exemption permit that any fraudulent use of such permit, may subject me to penalties of perjury which may include fine and/or imprisonment.**

*House Transportation  
Attachment 1-21  
3/8/23*

**SUMMARY OF TESTIMONY**

Before the House Transportation Committee

March 8, 1993

Senate Bill 296

Presented by the Kansas Highway Patrol  
(Captain Bob Giffin)

Appeared in support of Senate Bill 296

Mr. Chairman, members of the Committee, I appear on behalf of Colonel Lonnie McCollum and Kansas Highway Patrol in support of Senate Bill 296.

We requested this bill to clarify the language in K.S.A. 8-1553 which requires certain vehicles to stop at railroad crossings. The existing language in (b), (2) of the statute is often misinterpreted.

The new language, which permits the exception in (b), (2) of K.S.A. 8-1553, clearly states that the railroad grade crossing must be controlled by a functioning traffic control signal capable of transmitting a green indication. This language is consistent with existing language in K.A.R. 36-26-1 and Code of Federal Regulations (C.F.R.) 392.10. Identical language in all three references should eliminate future confusion in this area.



8-1477. "TRAFFIC" DEFINED. "Traffic" means pedestrians, ridden or herded animals, vehicles and other conveyances either singly or together while using any highway for purposes of travel. (effective 7-1-74)

8-1478. "TRAFFIC-CONTROL SIGNAL" DEFINED. "Traffic-control signal" means any device, whether manually, electrically or mechanically operated, by which traffic is alternately directed to stop and permitted to proceed. (effective 7-1-74)

8-1479. "TRAILER" DEFINED. "Trailer" means every vehicle with or without motive power, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle, and so constructed that no part of its weight rests upon the towing vehicle. (effective 7-1-74)

8-1480. "TRANSPORTER" DEFINED. "Transporter" means every person engaged in the business of delivering vehicles, of a type required to be registered in this state, from a manufacturing, assembling or distributing plant to dealers or sales agents of a manufacturer. (effective 7-1-74)

8-1481. "TRUCK" DEFINED. "Truck" means every motor vehicle designed, used or maintained primarily for the transportation of property. (effective 7-1-74)

8-1482. "TRUCK-CAMPER" DEFINED. "Truck-camper" means any structure designed, used or maintained primarily to be loaded on or affixed to a motor vehicle to provide a mobile dwelling, sleeping place, office or commercial space. (effective 7-1-74)

8-1483. "TRUCK TRACTOR" DEFINED. "Truck tractor" means every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn. (effective 7-1-74)

8-1484. "URBAN DISTRICT" DEFINED. "Urban district" means the territory contiguous to and including any street which is built up with structures devoted to business, industry or dwelling houses, situated at intervals of less than one hundred (100) feet for a distance of a quarter of a mile or more. (effective 7-1-74)

8-1485. "VEHICLE" DEFINED. "Vehicle" means every device in, upon or by which any person or property is or may be transported or drawn upon a highway, except devices moved by human power or used exclusively upon stationary rails or tracks. (effective 7-1-74)

8-1486. CERTAIN SECTIONS PART OF UNIFORM ACT. K.S.A. 8-1414a, 8-1459a and 8-1475a shall be a part of, and supplemental to, the uniform act regulating traffic on highways. (effective 7-1-78)

HOUSE TRANSPORTATION  
Attachment 2-2  
3/8/93

36-26-1. RAILROAD GRADE CROSSINGS; STOPPING REQUIRED. (a) K.S.A. 8-1553 requires that the drivers of certain types of motor vehicles, before crossing at grade any track or tracks of a railroad, shall stop such vehicle within 50 feet but not less than 15 feet from the nearest rail of such railroad and while so stopped shall listen and look in both directions along such track for any approaching train, and for signals including active flashing light signals with or without gates or bells indicating the approach of a train, and shall not proceed until the driver can do so safely. After stopping as required and upon proceeding when it is safe to do so, the driver of any vehicle shall cross only in such gear of the vehicle that there will be no necessity for manually changing gears while traversing such crossing and the driver shall not manually shift gears while crossing the track or tracks. Following are the types of vehicles for which this regulation applies:

- (1) Every school or commercial bus;
- (2) every motor vehicle transporting any quantity of chlorine;
- (3) every motor vehicle which, in accordance with the regulations of the department of transportation, is required to be marked or placarded with one of the following markings:

- (A) Explosives A;
- (B) Explosives B;
- (C) Poison Gas;
- (D) Flammable solid W;
- (E) Radioactive;
- (F) Flammable;
- (G) Blasting agent;
- (H) Nonflammable gas;
- (I) Chlorine;
- (J) Poison;
- (K) Oxygen;
- (L) Flammable gas;
- (M) Combustible;
- (N) Flammable solid;
- (O) Oxidizer;
- (P) Organic peroxide;
- (Q) Corrosive; or
- (R) Dangerous;

- (4) every cargo tank motor vehicle, whether loaded or empty, used for the transportation of any hazardous material as defined in 49 C.F.R. 170-189;

- (5) every cargo tank motor vehicle transporting a commodity which at the time of loading has a temperature above its flashpoint as determined by 49 C.F.R. 173.115;

- (6) every cargo tank motor vehicle, whether loaded or empty, transporting any commodity under an exemption issued in accordance with 49 C.F.R. 107.101-107.123.

(b) Exceptions to the requirement for vehicles to stop at every railroad grade crossing shall be:

- (1) Any railroad grade crossing at which traffic is controlled by a police officer or human flagman;

- (2) any railroad grade crossing controlled by a functioning highway traffic signal transmitting a green indication which, under local law, permits the vehicle to proceed across the railroad tracks without slowing or stopping;

- (3) any railroad grade crossing which has been abandoned or its use discontinued with track or tracks still in place with a sign reading "TRACKS OUT OF SERVICE";

- (4) any industrial or spur line railroad grade crossing marked with a sign reading "EXEMPT." Such exempt signs shall be erected only by or with the consent of the appropriate state or local authority;

- (5) a railroad grade crossing used exclusively for industrial switching purposes, within a business district defined in K.S.A. 8-1407, and amendments, thereto. This type of crossing shall also, as in the previous section (d), be marked with a sign reading "EXEMPT." (amended 8-13-90)

*House  
Transportation  
Attachment 2-3  
3/8/93*

## Subpart B—Driving of Vehicles

### §392.10 Railroad grade crossings; stopping required.

(a) Except as provided in paragraph (b) of this section, the driver of a motor vehicle specified in subparagraphs (1) through (6) of this paragraph shall not cross a railroad track or tracks at grade unless he first: Stops the vehicle within 50 feet of, and not closer than 15 feet to, the tracks; thereafter listens and looks in each direction along the tracks for an approaching train; and ascertains that no train is approaching. When it is safe to do so, the driver may drive the vehicle across the tracks in a gear that permits the vehicle to complete the crossing without a change of gears. The driver must not shift gears while crossing the tracks.

- (1) Every bus transporting passengers,
- (2) Every motor vehicle transporting any quantity of chlorine,
- (3) Every motor vehicle which, in accordance with the regulations of the Department of Transportation, is required to be marked or placarded with one of the following markings:

- (i) Explosives A
- (ii) Explosives B
- (iii) Poison Gas
- (iv) Flammable solid W
- (v) Radioactive
- (vi) Flammable
- (vii) Blasting Agent
- (viii) Nonflammable Gas
- (ix) Chlorine
- (x) Poison
- (xi) Oxygen
- (xii) Flammable Gas
- (xiii) Combustible
- (xiv) Flammable Solid
- (xv) Oxidizer
- (xvi) Organic Peroxide
- (xvii) Corrosive
- (xviii) Dangerous

(4) Every cargo tank motor vehicle, whether loaded or empty, used for the transportation of any hazardous material as defined in the Hazardous Materials Regulations of the Department of Transportation, Parts 170-189 of this title.

(5) Every cargo tank motor vehicle transporting a commodity which at the time of loading has a temperature above its fl. point as determined by §173.115 of this title. REV EFF 9/24/80

(6) Every cargo tank motor vehicle, whether loaded or empty, transporting any commodity under exemption in accordance with the provisions of Subpart B of Part 107 of this title.

REV EFF 11/29/82

(b) A stop need not be made at:

(1) A streetcar crossing, or railroad tracks used exclusively for industrial switching purposes, within a business district as defined in §390.12 of this chapter,

(2) A railroad grade crossing when a police officer or crossing flagman directs traffic to proceed,

(3) A railroad grade crossing controlled by a functioning highway traffic signal transmitting a green indication which, under local law, permits the vehicle to proceed across the railroad tracks without slowing or stopping. EFF 1/16/73

(4) An abandoned railroad grade crossing which is marked with a sign indicating that the rail line is abandoned,

(5) An industrial or spur line railroad grade crossing marked with a sign reading "Exempt." Such "Exempt" signs shall be erected only by or with the consent of the appropriate State or local authority. EFF 7/10/80

### §392.11 Railroad grade crossings; slowing down required.

Every motor vehicle other than those listed in §392.10 shall, upon approaching a railroad grade crossing, be driven at a rate of speed which will permit said motor vehicle to be stopped before reaching the nearest rail of such crossing and shall not be driven upon or over such crossing until due caution has been taken to ascertain that the course is clear.

### §392.12 Drawbridges; stopping of buses.

Every motor vehicle transporting passengers shall, upon approaching any drawbridge, known or marked as such be brought to a complete stop, not less than 50 feet from the lip of the draw, and shall proceed only when the driver has definitely ascertained that the draw is completely closed. A full stop need not be made at any drawbridge protected by a traffic "stop and go"

*Howe*  
*Inspector*  
*3/3/93*  
*Attachment 2-4*