CHAPTER 119

HOUSE BILL No. 2878

AN ACT relating to motor fuel permits; providing for 24-hour or 72-hour permits; amending K.S.A. 2005 Supp. 79-34,118 and 79-34,122 and repealing the existing sections.

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

Section 1. K.S.A. 2005 Supp. 79-34,118 is hereby amended to read as follows: 79-34,118. Upon application to the director of taxation and payment of the fee prescribed under this section any interstate motor fuel user may obtain a trip 24-hour motor fuel permit or a 72-hour motor fuel permit which will shall authorize one commercial motor vehicle to be operated for a period of 24-hours or 72-hours within this state, respectively, without compliance with the other provisions of the interstate motor fuel use act and in lieu of the tax imposed by K.S.A. 79-34,109 and amendments thereto. The fee for each trip 24-hour motor fuel permit issued under this section shall be \$13. The fee for each 72-hour motor fuel permit issued under this section shall be \$12.50 until July 1, 2003, and \$13 until July 1, 2020, and \$10 thereafter \$25. Motor fuel permits may be purchased in multiples of three upon making proper application and payment of the required fees. The secretary of revenue shall adopt rules and regulations specifying the conditions under which trip motor fuel permits will be issued and providing for the issuance thereof. The secretary may designate agents or contract with private individuals, firms or corporations to issue such trip motor fuel permits so that such permits will be obtainable at convenient locations.

- Sec. 2. K.S.A. 2005 Supp. 79-34,122 is hereby amended to read as follows: 79-34,122. (a) Any person who willfully makes a false statement orally, or in writing, or knowingly presents a fraudulent receipt for the sale of motor fuel, for the purpose of obtaining or attempting to obtain or to assist any other person, partnership or corporation to obtain or attempt to obtain a credit or refund or reduction of liability for taxes under this act shall be guilty of a misdemeanor, and: (1) For a first conviction thereof shall be fined not more than \$500 or imprisoned in the county jail for not more than 30 days, or by both such fine and imprisonment; and (2) for a second or subsequent conviction thereof, within two years thereafter, shall be fined not more than \$1,000 or imprisoned in the county jail for not more than 30 days, or by both such fine and imprisonment.
- (b) Any interstate motor fuel user who engages in operations within this state without a valid license, $\frac{\text{trip}}{\text{motor}}$ motor fuel permit or temporary authorization issued by the director shall pay a fine in accordance with K.S.A. 8-2118, and amendments thereto.
- Sec. 3. K.S.A. 2005 Supp. 79-34,118 and 79-34,122 are hereby repealed.
- Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.

Approved April 14, 2006.