

SESSION OF 2004

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 368**

As Amended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 368, as amended, would make clarifying changes to language in the motor fuel tax refund statute, KSA 79-3458, regarding necessary documentation by authorizing invoices or self-generated lists approved by the Director of Taxation; and by further eliminating the current requirement that only hard-copy original invoices are acceptable for documentation purposes.

**Background**

The bill was introduced at the request of and supported by the Department of Revenue, whose representative noted that the statutory changes were necessary because of advancing technology and electronic purchasing systems now being used for most motor fuel transactions.

The bill has no fiscal impact.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>