

## 2023 Kansas Statutes

**55-511. Exhibit of certificate of license and bill of sale, bill of lading or manifest; required statement thereon.** Every person in charge of any vehicle in which liquid fuels in quantities or lots of more than 120 gallons are transported over the public highways of this state shall have in the vehicle during the entire transportation the certificate of the liquid-fuels carrier's license issued for such vehicle, if such a license is required for such transportation, and in all cases a copy of the manifest on forms prescribed, prepared and furnished by the director or on forms furnished by the manufacturer, refiner or terminal operator and approved by the director showing the date of the use, sale or delivery, the purchaser and the purchaser's address, the point of delivery, the product type or types and quantity sold corrected to 60 degrees fahrenheit, the means of delivering, including the license number, if any, liquid-fuels carrier's license number, and other number and description of such tank truck or trailer. Any manifest, bill of lading, shipping paper or invoice for special fuel which is indelibly dyed in accordance with regulations prescribed pursuant to 26 U.S.C. 4082 shall include the statement "DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE." Such person shall exhibit every such paper or document immediately upon demand to the director of taxation or the director's deputy, agent or employee, or any law enforcement officer of this state.

For the period July 1, 1995, through June 30, 1996, the point of delivery referred to in this section shall include at a minimum the city and state of actual delivery. On and after July 1, 1996, the point of delivery referred to in this section shall include at a minimum the address, city and state of actual delivery. The facility number issued by the Kansas department of health and environment pursuant to K.S.A. 65-34,100 et seq., and amendments thereto, may be substituted in lieu of the point of delivery.

**History:** L. 1933, ch. 292, § 6; L. 1981, ch. 221, § 3; L. 1995, ch. 262, § 17; July 1.