

SENATE BILL No. 188

By Committee on Ways and Means

2-14

1 AN ACT concerning motor fuels tax; relating to rates and trip permits;
2 amending K.S.A. 2018 Supp. 79-3492b, 79-34,118 and 79-34,141 and
3 repealing the existing sections.
4

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

6 Section 1. K.S.A. 2018 Supp. 79-3492b is hereby amended to read as
7 follows: 79-3492b. Alternatively to the methods otherwise set forth in this
8 act, special LP-gas permit users operating motor vehicles on the public
9 highways of this state may upon application to the director on forms
10 prescribed by the director elect to pay taxes in advance on LP-gas for each
11 and every motor vehicle owned or operated by them and propelled in
12 whole or in part with LP-gas during the calendar year and thereafter to
13 purchase LP-gas tax free in lieu of securing a bonded user's permit and
14 filing monthly reports and tax payments and keeping the records otherwise
15 provided for in this act. The amount of such tax for each motor vehicle
16 shall, except as otherwise provided, be based upon the gross weight of the
17 motor vehicle and the number of miles it was operated on the public
18 highways of this state during the previous year pursuant to the following
19 schedules:

1 (a) *Prior to July 1, 2020:*

	less than 5,000 miles	5,000 to 10,000 miles	10,001 to 15,000 miles	15,001 to 19,999 miles	20,000 to 29,999 miles	30,000 to 39,999 miles	40,000 to 49,999 miles	50,000 to 59,999 miles	60,000 and over
Class A: 3,000 pounds or less	\$46.00	\$92.00	\$138.00	\$184.00	\$276.00	\$368.00	\$460.00	\$552.00	\$644.00
Class B: more than 3,000 pounds and not more than 4,500 pounds	\$78.00	\$156.00	\$234.00	\$312.00	\$468.00	\$624.00	\$780.00	\$936.00	\$1,092.00
Class C: more than 4,500 pounds and not more than 12,000 pounds	\$95.00	\$189.00	\$285.00	\$380.00	\$570.00	\$760.00	\$950.00	\$1,140.00	\$1,330.00
Class D: more than 12,000 pounds and not more than 16,000 pounds	\$129.00	\$258.00	\$387.00	\$516.00	\$774.00	\$1,032.00	\$1,290.00	\$1,548.00	\$1,806.00
Class E: more than 16,000 pounds and not more than 24,000 pounds	\$165.00	\$330.00	\$495.00	\$660.00	\$990.00	\$1,320.00	\$1,650.00	\$1,980.00	\$2,310.00
Class F: more than 24,000 pounds	\$230.00	\$460.00	\$690.00	\$920.00	\$1,380.00	\$1,840.00	\$2,300.00	\$2,760.00	\$3,220.00

pounds and
not more than
36,000 pounds

Class G: more than 36,000 pounds and not more than 48,000 pounds	\$285.00	\$570.00	\$855.00	\$1,140.00	\$1,710.00	\$2,280.00	\$2,850.00	\$3,420.00	\$3,990.00
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pounds and
not more than
48,000 pounds

Class H: more than 48,000 pounds	\$384.00	\$768.00	\$1,152.00	\$1,536.00	\$2,304.00	\$3,072.00	\$3,840.00	\$4,608.00	\$5,376.00
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pounds

Class I: transit
carrier
vehicles
operated by
transit
companies

\$1,808.00

Class J: motor
vehicles
designed for
carrying fewer
than 10
passengers
and used for
the
transportation
of persons for

\$939.00

compensation.

1

1 (b) *On and after July 1, 2020, and prior to July 1, 2021:*

	<i>less than 5,000 miles</i>	<i>5,000 to 10,000 miles</i>	<i>10,001 to 15,000 miles</i>	<i>15,001 to 19,999 miles</i>	<i>20,000 to 29,999 miles</i>	<i>30,000 to 39,999 miles</i>	<i>40,000 to 49,999 miles</i>	<i>50,000 to 59,999 miles</i>	<i>60,000 and over</i>
<i>Class A: 3,000 pounds or less</i>	<i>\$48.00</i>	<i>\$96.00</i>	<i>\$144.00</i>	<i>\$192.00</i>	<i>\$288.00</i>	<i>\$384.00</i>	<i>\$480.00</i>	<i>\$576.00</i>	<i>\$672.00</i>
<i>Class B: more than 3,000 pounds and not more than 4,500 pounds</i>	<i>\$81.00</i>	<i>\$163.00</i>	<i>\$244.00</i>	<i>\$326.00</i>	<i>\$488.00</i>	<i>\$651.00</i>	<i>\$814.00</i>	<i>\$977.00</i>	<i>\$1,139.00</i>
<i>Class C: more than 4,500 pounds and not more than 12,000 pounds</i>	<i>\$99.00</i>	<i>\$197.00</i>	<i>\$297.00</i>	<i>\$397.00</i>	<i>\$595.00</i>	<i>\$793.00</i>	<i>\$991.00</i>	<i>\$1,190.00</i>	<i>\$1,388.00</i>
<i>Class D: more than 12,000 pounds and</i>	<i>\$135.00</i>	<i>\$269.00</i>	<i>\$404.00</i>	<i>\$538.00</i>	<i>\$808.00</i>	<i>\$1,077.00</i>	<i>\$1,346.00</i>	<i>\$1,615.00</i>	<i>\$1,885.00</i>

*not more
than 16,000
pounds*

Class E: \$172.00 \$344.00 \$517.00 \$689.00 \$1,033.00 \$1,377.00 \$1,722.00 \$2,066.00 \$2,410.00
*more than
16,000
pounds and
not more
than 24,000
pounds*

Class F: \$240.00 \$480.00 \$720.00 \$960.00 \$1,440.00 \$1,922.00 \$2,400.00 \$2,880.00 \$3,360.00
*more than
24,000
pounds and
not more
than 36,000
pounds*

Class G: \$297.00 \$595.00 \$892.00 \$1,190.00 \$1,784.00 \$2,379.00 \$2,974.00 \$3,569.00 \$4,163.00
*more than
36,000
pounds and
not more
than 48,000
pounds*

Class H: \$401.00 \$801.00 \$1,202.00 \$1,603.00 \$2,404.00 \$3,206.00 \$4,007.00 \$4,808.00 \$5,610.00

*more than
48,000
pounds*

*Class I:
transit
carrier
vehicles
operated by
transit
companies*

\$1,887.00

*Class J:
motor
vehicles
designed for
carrying
fewer than
10
passengers
and used for
the
transportati
on of
persons for
compensatio
n.*

\$980.00

1 (c) *On and after July 1, 2021, and prior to July 1, 2022:*

	<i>less than 5,000 miles</i>	<i>5,000 to 10,000 miles</i>	<i>10,001 to 15,000 miles</i>	<i>15,001 to 19,999 miles</i>	<i>20,000 to 29,999 miles</i>	<i>30,000 to 39,999 miles</i>	<i>40,000 to 49,999 miles</i>	<i>50,000 to 59,999 miles</i>	<i>60,000 and over</i>
<i>Class A: 3,000 pounds or less</i>	<i>\$50.00</i>	<i>\$100.00</i>	<i>\$150.00</i>	<i>\$200.00</i>	<i>\$300.00</i>	<i>\$400.00</i>	<i>\$500.00</i>	<i>\$600.00</i>	<i>\$700.00</i>
<i>Class B: more than 3,000 pounds and not more than 4,500 pounds</i>	<i>\$85.00</i>	<i>\$170.00</i>	<i>\$254.00</i>	<i>\$339.00</i>	<i>\$509.00</i>	<i>\$678.00</i>	<i>\$848.00</i>	<i>\$1,017.00</i>	<i>\$1,187.00</i>
<i>Class C: more than 4,500 pounds and not more than 12,000 pounds</i>	<i>\$103.00</i>	<i>\$205.00</i>	<i>\$310.00</i>	<i>\$413.00</i>	<i>\$620.00</i>	<i>\$826.00</i>	<i>\$1,033.00</i>	<i>\$1,239.00</i>	<i>\$1,446.00</i>
<i>Class D: more than 12,000 pounds and</i>	<i>\$140.00</i>	<i>\$280.00</i>	<i>\$421.00</i>	<i>\$561.00</i>	<i>\$841.00</i>	<i>\$1,122.00</i>	<i>\$1,402.00</i>	<i>\$1,683.00</i>	<i>\$1,963.00</i>

*not more
than 16,000
pounds*

Class E: \$179.00 \$359.00 \$538.00 \$717.00 \$1,076.00 \$1,435.00 \$1,793.00 \$2,152.00 \$2,511.00
*more than
16,000
pounds and
not more
than 24,000
pounds*

Class F: \$250.00 \$500.00 \$750.00 \$1,000.00 \$1,500.00 \$2,000.00 \$2,500.00 \$3,000.00 \$3,500.00
*more than
24,000
pounds and
not more
than 36,000
pounds*

Class G: \$310.00 \$620.00 \$929.00 \$1,239.00 \$1,859.00 \$2,478.00 \$3,098.00 \$3,717.00 \$4,337.00
*more than
36,000
pounds and
not more
than 48,000
pounds*

Class H: \$417.00 \$835.00 \$1,252.00 \$1,670.00 \$2,504.00 \$3,339.00 \$4,174.00 \$5,009.00 \$5,843.00

*more than
48,000
pounds*

*Class I:
transit
carrier
vehicles
operated by
transit
companies*

\$1,965.00

*Class J:
motor
vehicles
designed for
carrying
fewer than
10
passengers
and used for
the
transportati
on of
persons for
compensatio
n.*

\$1,021.00

1 (d) On and after July 1, 2022:

	<i>less than 5,000 miles</i>	<i>5,000 to 10,000 miles</i>	<i>10,001 to 15,000 miles</i>	<i>15,001 to 19,999 miles</i>	<i>20,000 to 29,999 miles</i>	<i>30,000 to 39,999 miles</i>	<i>40,000 to 49,999 miles</i>	<i>50,000 to 59,999 miles</i>	<i>60,000 and over</i>
<i>Class A: 3,000 pounds or less</i>	\$52.00	\$104.00	\$156.00	\$208.00	\$312.00	\$416.00	\$520.00	\$624.00	\$728.00
<i>Class B: more than 3,000 pounds and not more than 4,500 pounds</i>	\$88.00	\$176.00	\$265.00	\$353.00	\$529.00	\$705.00	\$882.00	\$1,058.00	\$1,234.00
<i>Class C: more than 4,500 pounds and not more than 12,000 pounds</i>	\$107.00	\$214.00	\$322.00	\$430.00	\$644.00	\$859.00	\$1,074.00	\$1,289.00	\$1,503.00
<i>Class D: more than 12,000 pounds and</i>	\$146.00	\$292.00	\$437.00	\$583.00	\$875.00	\$1,167.00	\$1,458.00	\$1,750.00	\$2,042.00

*not more
than 16,000
pounds*

Class E: \$187.00 \$373.00 \$560.00 \$746.00 \$1,119.00 \$1,492.00 \$1,865.00 \$2,238.00 \$2,611.00
*more than
16,000
pounds and
not more
than 24,000
pounds*

Class F: \$260.00 \$520.00 \$780.00 \$1,040.00 \$1,560.00 \$2,080.00 \$2,600.00 \$3,120.00 \$3,640.00
*more than
24,000
pounds and
not more
than 36,000
pounds*

Class G: \$322.00 \$644.00 \$967.00 \$1,289.00 \$1,933.00 \$2,577.00 \$3,222.00 \$3,866.00 \$4,510.00
*more than
36,000
pounds and
not more
than 48,000
pounds*

Class H: \$434.00 \$868.00 \$1,302.00 \$1,736.00 \$2,605.00 \$3,473.00 \$4,341.00 \$5,209.00 \$6,077.00

*more than
48,000
pounds*

*Class I:
transit
carrier
vehicles
operated by
transit
companies*

\$2,044.00

*Class J:
motor
vehicles
designed for
carrying
fewer than
10
passengers
and used for
the
transportati
on of
persons for
compensatio
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\$1,061.00

1 In the event any additional motor vehicles equipped to use LP-gas as a
2 fuel are placed in operation by a special LP-gas permit user after the first
3 month of any calendar year, a tax shall become due and payable to this
4 state and is hereby imposed at the tax rate prescribed herein prorated on
5 the basis of the weight and mileage for the months operated in the calendar
6 year. The director shall issue special permit decals for each motor vehicle
7 on which taxes have been paid in advance as provided herein, which shall
8 be affixed on each such vehicle in the manner prescribed by the director.

9 Sec. 2. K.S.A. 2018 Supp. 79-34,118 is hereby amended to read as
10 follows: 79-34,118. (a) Upon application to the director of taxation and
11 payment of the fee prescribed under this section any interstate motor fuel
12 user may obtain a 24-hour motor fuel permit or a 72-hour motor fuel
13 permit which shall authorize one commercial motor vehicle to be operated
14 for a period of 24 hours or 72 hours, respectively, without compliance with
15 the other provisions of the interstate motor fuel use act and in lieu of the
16 tax imposed by K.S.A. 79-34,109, and amendments thereto.

17 (b) The fee for each 24-hour motor fuel permit issued under this
18 section shall be:

19 (1) \$13 prior to July 1, 2020;

20 (2) \$14 on and after July 1, 2020, and prior to July 1, 2021; and

21 (3) \$15 on and after July 1, 2021.

22 (c) The fee for each 72-hour motor fuel permit issued under this
23 section shall be:

24 (1) \$25 prior to July 1, 2020;

25 (2) \$26.92 on and after July 1, 2020, and prior to July 1, 2021; and

26 (3) \$28.85 on and after July 1, 2021.

27 (d) Motor fuel permits may be purchased in multiples of three upon
28 making proper application and payment of the required fees. The secretary
29 of revenue shall adopt rules and regulations specifying the conditions
30 under which motor fuel permits will be issued and providing for the
31 issuance thereof. The secretary may designate agents or contract with
32 private individuals, firms or corporations to issue such motor fuel permits
33 so that such permits will be obtainable at convenient locations.

34 Sec. 3. K.S.A. 2018 Supp. 79-34,141 is hereby amended to read as
35 follows: 79-34,141. (a) Prior to July 1, 2020, the tax imposed under this
36 act shall be not less than:

37 (1) On motor-vehicle fuels other than E85 fuels, \$.24 per gallon, or
38 fraction thereof;

39 (2) on special fuels, \$.26 per gallon, or fraction thereof;

40 (3) on LP-gas, other than compressed natural gas and liquefied
41 natural gas, \$.23 per gallon, or fraction thereof;

42 (4) on E85 fuels, \$.17 per gallon, or fraction thereof;

43 (5) on compressed natural gas, \$.24 per gallon, or fraction thereof;

44 and

45 (6) on liquefied natural gas, \$.26 per gallon, or fraction thereof.

46 (b) On and after July 1, 2020, and prior to July 1, 2021, the tax

1 *imposed under this act shall be not less than:*

2 (1) *On motor-vehicle fuels other than E85 fuels, \$.25 per gallon, or*
3 *fraction thereof;*

4 (2) *on special fuels, \$.28 per gallon, or fraction thereof;*

5 (3) *on LP-gas, other than compressed natural gas and liquefied*
6 *natural gas, \$.24 per gallon, or fraction thereof;*

7 (4) *on E85 fuels, \$.18 per gallon, or fraction thereof;*

8 (5) *on compressed natural gas, \$.25 per gallon, or fraction thereof;*

9 *and*

10 (6) *on liquefied natural gas, \$.27 per gallon, or fraction thereof.*

11 (c) *On and after July 1, 2021, and prior to July 1, 2022, the tax*
12 *imposed under this act shall be not less than:*

13 (1) *On motor-vehicle fuels other than E85 fuels, \$.26 per gallon, or*
14 *fraction thereof;*

15 (2) *on special fuels, \$.30 per gallon, or fraction thereof;*

16 (3) *on LP-gas, other than compressed natural gas and liquefied*
17 *natural gas, \$.25 per gallon, or fraction thereof;*

18 (4) *on E85 fuels, \$.19 per gallon, or fraction thereof;*

19 (5) *on compressed natural gas, \$.26 per gallon, or fraction thereof;*

20 *and*

21 (6) *on liquefied natural gas, \$.28 per gallon, or fraction thereof.*

22 (d) *On and after July 1, 2022, the tax imposed under this act shall be*
23 *not less than:*

24 (1) *On motor-vehicle fuels other than E85 fuels, \$.27 per gallon, or*
25 *fraction thereof;*

26 (2) *on special fuels, \$.30 per gallon, or fraction thereof;*

27 (3) *on LP-gas, other than compressed natural gas and liquefied*
28 *natural gas, \$.26 per gallon, or fraction thereof;*

29 (4) *on E85 fuels, \$.20 per gallon, or fraction thereof;*

30 (5) *on compressed natural gas, \$.27 per gallon, or fraction thereof;*

31 *and*

32 (6) *on liquefied natural gas, \$.29 per gallon, or fraction thereof.*

33 Sec. 4. K.S.A. 2018 Supp. 79-3492b, 79-34,118 and 79-34,141 are
34 hereby repealed.

35 Sec. 5. This act shall take effect and be in force from and after its
36 publication in the statute book.