

## 2012 Kansas Statutes

### **8-1,110. Same; preservation and availability of records; agreements with other jurisdictions for joint audits; penalty for amounts due, when; failure to make records available; assessment of liability.**

Any owner whose application for apportioned fleet registration has been accepted for a current registration year shall preserve such application records for the three immediate preceding years. "Preceding year" and "registration year" shall have the meanings ascribed to them by subsection (i) of K.S.A. 8-1,100 and subsection (a) of K.S.A. 8-1,102, and amendments thereto. Audits conducted under the provisions of this section shall be limited to the records for the current registration year and the two registration years immediately preceding the current registration year. Such records shall be made available to the division of vehicles at the director's request for audit as to accuracy of computation and payment and assessment of deficiencies or allowances for credit. The director may enter into agreements with agencies of other jurisdictions administering motor vehicle registration laws or apportioned fleet registration laws or agreements for joint audits of any such fleet owner. No assessment for deficiency or claim for credit may be made for any period for which records are no longer required. Upon audit, any sums found to be due and owing by an owner, except for any case where it is determined by the director that the amount due and owing is not due to negligence or intentional disregard, shall be subject to a penalty in a sum equal to 5% of the amount due and owing, and such amount due and owing including the penalty, shall be paid in accordance with the provisions of K.S.A. 8-1,104, and amendments thereto. If any owner fails to make records available to the division of vehicles upon request, or fails to maintain records from which such owner's true liability may be determined, the division of vehicles, 20 days after a written demand for available records or notification of insufficient records, may impose an arbitrary assessment of a liability based upon the division of vehicles' best estimate of the true liability of such owner as determined from information furnished by the owner, information gathered by the division of vehicles at its own instance, information available to the division concerning operations by similar owners and such other pertinent information as may be available to the division of vehicles.

**History:** L. 1978, ch. 30, § 16; L. 1981, ch. 38, § 1; L. 1994, ch. 76, § 12; April 7.