

## 2012 Kansas Statutes

**79-4221. Mineral severance tax; filing of returns and remittance of tax, when, by whom; extension of return filing time, when; interest.** (a) Every purchaser or operator responsible for remitting the tax imposed under the provisions of K.S.A. 79-4217, and amendments thereto, on or before the last day of the first month following the end of every calendar month in which oil or gas is removed from the lease or production unit, shall make a return to the director upon forms prescribed and furnished by the director showing the gross quantity of oil or gas purchased during the month for which the return is filed, the price paid therefor, the correct name and address of the operator or other person from whom the same was purchased, a full description of the property in the manner prescribed by the director from which such oil or gas was severed and the amount of tax due on or before the 20th day of the following month. In the case of coal the return shall be made on or before the 20th day of the second month following the end of the calendar month in which the coal is removed from the mine, and such return shall be accompanied by a remittance of the full amount of the tax due. For the purposes of determining the amount of tax to be remitted, such purchaser or operator shall compute the full amount of the tax due under K.S.A. 79-4217, and amendments thereto, upon all coal, oil or gas severed and removed from the lease or production unit or mine during such month and shall deduct an amount equal to the full amount of the tax credit allowed pursuant to K.S.A. 79-4219, and amendments thereto.

(b) If oil or gas is removed from the lease or production unit but not sold to a purchaser or if the operator elects to remit the tax as authorized under K.S.A. 79-4220, and amendments thereto, or the operator is required to remit the tax pursuant to K.S.A. 79-4220, and amendments thereto, the operator shall on or before the last day of the first month following the end of every calendar month in which oil or gas is removed from the lease or production unit make a return to the director upon forms prescribed and furnished by the director showing the gross quantity of oil or gas removed during such month and a full description of the property in the manner prescribed by the director from which the same was severed. In the case of coal the return shall be made on or before the 20th day of the second month following the end of the calendar month in which the coal is removed from the mine. If the coal, oil or gas has not been sold by the time prescribed by K.S.A. 79-4220, and amendments thereto, for the payment of the tax, the operator shall remit the full amount of the tax due upon certification of the amount thereof by the director. The amount of taxes to be remitted shall be determined in the same manner prescribed for remittances by purchasers or operators under subsection (a) of this section.

(c) Each monthly return required hereunder shall be filed on separate forms as to product and county and lease, production unit or mine. All such monthly returns shall be signed by the purchaser or operator, as the case may be, or a duly authorized agent thereof.

(d) The director may grant a reasonable extension of time for filing any return and remittance of taxes due under this act upon good cause shown therefor. Interest shall be charged at the rate prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, for the period of such extension for the remittance of taxes.

(e) The reporting requirements of this section shall be applicable to the severance and production in this state of all gas which is metered and all coal and oil regardless of whether the severance and production thereof is subject to or exempt from the tax imposed by K.S.A. 79-4217, and amendments thereto.

**History:** L. 1983, ch. 313, § 6; L. 1984, ch. 364, § 3; L. 1985, ch. 333, § 2; L. 1986, ch. 204, § 2; L. 1987, ch. 393, § 5; July 1.