

79-4230. Reporting and payment of fees assessed by corporation commission on oil or gas production; time of payment. An oil or gas mineral severance tax return required to be submitted pursuant to K.S.A. 79-4221 and amendments thereto, in addition to the provisions therein, shall be utilized to report those fees assessed by the state corporation commission pursuant to subsection (c) of K.S.A. 55-609 and amendments thereto or subsection (c) of K.S.A. 55-711 and amendments thereto and such other information pertaining to the production on which such fees are assessed as determined necessary pursuant to a memorandum of agreement executed on behalf of the state corporation commission and the departments of revenue and health and environment. Such fees shall be payable to the state at the same time the tax is payable under the provisions of K.S.A. 79-4220 and amendments thereto and they shall be remitted at the same time the tax is remitted by the purchaser or operator responsible for remitting the tax.

History: L. 1986, ch. 204, § 3; L. 1995, ch. 204, § 20; July 1.