Session of 2016

## HOUSE BILL No. 2528

By Committee on Transportation

1-26

AN ACT concerning taxation; relating to motor vehicles fuel taxes, rates,
permits and distribution of moneys; amending K.S.A. 2015 Supp. 79 3492b, 79-34,118, 79-34,141 and 79-34,142 and repealing the existing
sections.

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  - Be it enacted by the Legislature of the State of Kansas:

K.S.A. 2015 Supp. 79-3492b is hereby amended to read as 7 Section 1. 8 follows: 79-3492b. Alternatively to the methods otherwise set forth in this 9 act, special LP-gas permit users operating motor vehicles on the public highways of this state may upon application to the director on forms 10 11 prescribed by the director elect to pay taxes in advance on LP-gas for each 12 and every motor vehicle owned or operated by them and propelled in 13 whole or in part with LP-gas during the calendar year and thereafter to 14 purchase LP-gas tax free in lieu of securing a bonded user's permit and filing monthly reports and tax payments and keeping the records otherwise 15 16 provided for in this act. The amount of such tax for each motor vehicle shall, except as otherwise provided, be based upon the gross weight of the 17 18 motor vehicle and the number of miles it was operated on the public 19 highways of this state during the previous year pursuant to the following 20 schedules:

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- 1 (a) Prior to July 1, 2016:

	less than	5,000 to	less than 3,000 to 10,001 to 13,001 to 20,000 to 30,000 to 40,000 to 50,000 to 60,000	15,001 to	20,000 to	30,000 to	40,000 to	50,000 to	60,000
	5,000	10,000	15,000	19,999	29,999	39,999	49,999	59,999	and over
	miles	miles	miles	miles	miles	miles	miles	miles	
Class A: 3,000 pounds or less	S46.00	\$92.00	\$138.00	S184.00	\$276.00	\$368.00	\$460.00	\$552.00	\$644.00
nds and not	\$78.00	\$156.00	\$234.00	\$312.00	\$468.00	\$624.00	\$780.00	\$936.00	\$1,092.00
more than 4,500 pounds									
Class C: more than 4,500 pounds and not \$95.00 more than 12.000 nounds	\$95.00	S189.00	\$285.00	\$380.00 \$570.00		\$760.00 \$950.00 \$1,140.00 \$1,330.00	\$950.00	S1,140.00	\$1,330.00
Class D: more than 12,000 pounds and not \$129.00	S129.00	\$258.00	\$387.00	\$516.00	S774.00	S774.00 S1.032.00 S1.290.00 S1.548.00 S1.806.00	S1.290.00	\$1.548.00	\$1.806.00
more than 16,000 pounds		3	3	el.	5				
Class E: more than 16,000 pounds and not \$165.00		\$330.00	S495.00	S660.00	\$990.00	\$660.00 \$990.00 \$1,320.00 \$1,650.00 \$1,980.00 \$2,310.00	\$1,650.00	\$1,980.00	\$2,310.00
more than 24,000 pounds									
Class F: more than 24,000 pounds and not \$230.00	\$230.00	S460.00	S690.00	\$920.00	\$1,380.00	\$920.00 \$1,380.00 \$1,840.00 \$2,300.00 \$2,760.00 \$3,220.00	\$2,300.00	\$2,760.00	\$3,220.00
more than 36,000 pounds									
Class G: more than 36,000 pounds and not \$285.00		\$570.00	\$\$55.00 \$1,140.00 \$1,710.00 \$2,280.00 \$2,850.00 \$3,420.00 \$3,990.00	\$1,140.00	\$1,710.00	\$2,280.00	\$2,850.00	\$3,420.00	\$3,990.00
more than 48,000 pounds									
Class H: more than 48,000 pounds	\$384.00	\$768.00	\$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	\$1,536.00	\$2,304.00	\$3,072.00	\$3,840.00	\$4,608.00	\$5,376.00
Class I: transit carrier vehicles operated by									\$1,808.00
transit companies									
Class J: motor vehicles designed for									\$939.00
carrying fewer than 10 passengers and used	q								
for the transportation of persons for									
commencation									

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- *(b) On and after July 1, 2016:*

	less tham	less tham 2,000 to	10,001 to	D,001 to	10,001 to 10,001 to 20,000 to 30,000 to 40,000 to 30,000 to 60,000	30,000 to	40,000 to	20,000 to	00,000
	5,000	10,000	15,000	19,999	29,999	39,999	49,999	59,999	andover
	miles	miles	miles	miles	miles	miles	miles	miles	
Class A: 3,000 pounds or less	\$56.00	\$112.00	\$168.00	\$224.00	\$336.00	\$448.00	\$560.00	\$672.00	\$784.00
Class B: more than 3,000 pounds and not	\$95.00	\$190.00	\$285.00	\$380.00	\$570.00	\$760.00	\$950.00	\$1,139.00	\$1,329.00
more than 4,500 pounds Class C: more than 4,500 pounds and not \$116,00 \$230.00 \$347.00 \$463.00 \$694.00	S116.00	\$230.00	\$347.00	\$463.00	S694.00	\$925.00	\$1,157.00	\$925.00 \$1,157.00 \$1,388.00 \$1,619.00	SI.619.00
more them 12,000 poweds Class D: more than 12,000 poweds and not \$157.00	t \$157.00	\$314.00	S314.00 S421.00	\$628.00	\$942.00	\$1,256.00	\$1.570.00	SI 256.00 SI 570.00 SI 885.00 S2, 199.00	\$2,199.00
more than 16,000 pounds	001003	UU UUF S	00 0030	002000		0020713	0000013	UUUIF La	00 010 00
mars in more vision 10,000 pointed with rol 3201.00 more than 24,000 pointes	00.7070	0407.00	00.5000	00.5000	00-007-10	00.100,10	00.200,20	00.014.20	00.710,20
Class F: more than 24,000 pounds and not \$280.00 \$560.00 \$840.00 \$1,120.00 \$1,680.00 \$2,240.00 \$2,800.00 \$3,360.00 \$3,920.00 more than 36,000 pounds	t \$280.00	\$560.00	\$840.00	<i>SI</i> , <i>12</i> 0.00	SI,680.00	\$2,240.00	\$2,800.00	\$3,360.00	\$3,920.00
Class G: more than 36,000 pounds and not \$347.00 \$694.00 \$1,041.00 \$1,388.00 \$2,082.00 \$2,776.00 \$3,470.00 \$4,163.00 \$4,857.00 more than 48,000 pounds	t \$347.00	S694.00	S1,041.00	\$1,388.00	\$2,082.00	\$2,776.00	\$3,470.00	\$4,163.00	\$4,857.00
Class H: more than 48,000 pounds Class I: transit carrier vehicles operated	\$467.00	\$935.00	\$1,402.00	\$1,870.00	S1,402.00 \$1,870.00 \$2,805.00 \$3,740.00 \$4,675.00 \$5,610.00 \$6,545.00 \$2,201.00	\$3,740.00	\$4,675.00	\$5,610.00	\$6,545.00 \$2,201.00
by transit companies Class J: motor vehicles designed for									\$1,143.00
carrying fewer than 10 passengers and used for the transportation of persons for									
compensation.									

1 In the event any additional motor vehicles equipped to use LP-gas as a fuel 2 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. 2015 Supp. 79-34,118 is hereby amended to read as 10 follows: 79-34,118. Upon application to the director of taxation and payment of the fee prescribed under this section any interstate motor fuel 11 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 for a period of 24-hours or 72-hours, respectively, without compliance 14 with the other provisions of the interstate motor fuel use act and in lieu of 15 16 the tax imposed by K.S.A. 79-34,109, and amendments thereto. The fee 17 for each 24-hour motor fuel permit issued under this section shall be \$13 18 until June 30, 2016, and \$15.50 thereafter. The fee for each 72-hour motor 19 fuel permit issued under this section shall be \$25 until June 30, 2016, and 20 \$27.50 thereafter. Motor fuel permits may be purchased in multiples of 21 three upon making proper application and payment of the required fees. 22 The secretary of revenue shall adopt rules and regulations specifying the 23 conditions under which motor fuel permits will be issued and providing for 24 the issuance thereof. The secretary may designate agents or contract with 25 private individuals, firms or corporations to issue such motor fuel permits 26 so that such permits will be obtainable at convenient locations.

27 Sec. 3. K.S.A. 2015 Supp. 79-34,141 is hereby amended to read as 28 follows: 79-34,141. (a) Prior to July 1, 2016, the tax imposed under this 29 act shall be not less than:

30 (1) On motor-vehicle fuels other than E85 fuels, \$.24 per gallon, or 31 fraction thereof;

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

33 (3) on LP-gas, other than compressed natural gas and liquefied 34 natural gas, \$.23 per gallon, or fraction thereof; 35

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

36 on compressed natural gas, \$.24 per gallon, or fraction thereof; (5) 37 and 38

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

39 (b) On and after July 1, 2016, the tax imposed under this act shall not 40 be less than:

41 (1) On motor-vehicle fuels other than E85, \$.29 per gallon, or 42 fraction thereof;

43 (2) on special fuels, \$.31 per gallon, or fraction thereof;

on LP-gas, other than compressed natural gas and liquified 1 (3) 2 natural gas, \$.28 per gallon, or fraction thereof; 3 (4) on E-85 fuels, \$.22 per gallon, or fraction thereof; on compressed natural gas, \$.29 per gallon, or fraction thereof; 4 (5) 5 and 6 (6) on liquified natural gas, \$.31 per gallon, or fraction thereof. 7 Sec. 4. K.S.A. 2015 Supp. 79-34,142 is hereby amended to read as 8 follows: 79-34,142. The state treasurer shall credit amounts received pursuant to K.S.A. 79-3408, 79-3408c, 79-3491a, 79-3492 and 79-34,118, 9 and amendments thereto, as follows: Prior to July 1, 2016, to the state 10 highway fund 66.37% and to the special city and county highway fund 11 33.63%; prior to July 1, 2017, to the state highway fund 71.70% and to 12 the special city and county highway fund 28.30%; on and after July 1, 13 2017, to the state highway fund 72.10% and to the special city and county 14 highway fund 27.90%. 15 16 Sec. 5. K.S.A. 2015 Supp. 79-3492b, 79-34,118, 79-34,141 and 79-17 34,142 are hereby repealed. 18 Sec. 6. This act shall take effect and be in force from and after its 19 publication in the statute book.