

79-3410. Monthly reports to state director; waiver, when; payment of tax; interest and penalty; waiver; manufacturer's daily report; exemption from reporting requirements, when. (a) Except as hereinafter provided, every distributor, manufacturer, importer, exporter or retailer of motor-vehicle fuels or special fuels, on or before the 25th day of each month, shall render to the director at the director's office in Topeka, Kansas, upon a form prescribed, prepared and furnished by the director a report certified to be true and correct showing the number of gallons of motor-vehicle fuels or special fuels received or imported by such distributor, manufacturer, importer, exporter or retailer during the preceding calendar month, and such further information as the director shall require. Every distributor and importer shall be exempt from reporting to the director exempt sales to the end user of special fuel which is indelibly dyed in accordance with regulations prescribed pursuant to 26 U.S.C. § 4082. Every distributor, manufacturer or importer within the time herein fixed for the rendering of such reports, shall compute and shall pay to the director at the director's office the amount of taxes due to the state on all motor-vehicle fuels or special fuels received or imported by such distributor, manufacturer or importer during the preceding calendar month.

(b) The director may waive the requirement for monthly reports from licensed manufacturers, who are also licensed distributors, when all taxes accrued under either or both licenses or which might accrue are paid under the distributor license. All taxes imposed under the provisions of this act not paid on or before the 25th day of the month succeeding the calendar month in which the motor-vehicle fuels or special fuels were received or imported by the distributor, manufacturer or importer shall be deemed delinquent and shall bear interest at the rate per month, or fraction thereof, prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from such due date until paid, and in addition thereto there is hereby imposed upon all amounts of such taxes remaining due and unpaid after such due date a penalty in the amount of 5%, and the penalty shall be by the director added to and collected as a part of the taxes. If the distributor, manufacturer or importer furnishes evidence to the director that the delinquency was due to causes beyond such person's reasonable control, and if in the opinion of the director the delinquency was not the result of willful negligence of the distributor, manufacturer or importer the penalty or interest or both may be waived or reduced by the director.

If any person shall file a false or fraudulent return or fail to file a return with intent to evade the tax imposed by this act, there shall be added to the amount of deficiency determined by the director a penalty equal to 100% of the deficiency together with the interest at the rate per month or fraction thereof, prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, on such deficiency from the date such tax was due to the date of payment, in addition to all other penalties prescribed by law. Every manufacturer, refiner or terminal operator of motor-vehicle fuels or special fuels shall daily send reports to the director of all sales of liquid fuels. The reports are to be made on forms prescribed, prepared and furnished by the director or on forms furnished by the manufacturer and approved by the director.

(c) Whenever the secretary or the secretary's designee determines that the failure of the taxpayer to comply with the provisions of subsection (b) was due to reasonable causes, the secretary or the secretary's designee may waive or reduce any of the penalties and may reduce the interest rate to the underpayment rate prescribed and determined for the applicable period under section 6621 of the federal internal revenue code as in effect on January 1, 1994, upon making a record of the reasons therefor.

History: L. 1933, ch. 317, § 10; L. 1939, ch. 330, § 7; L. 1947, ch. 461, § 1; L. 1949, ch. 485, § 1; L. 1955, ch. 420, § 2; L. 1977, ch. 336, § 1; L. 1980, ch. 308, § 20; L. 1992, ch. 106, § 13; L. 1994, ch. 95, § 3; L. 1995, ch. 262, § 32; L. 2006, ch. 81, § 4; April 13.