

## 2021 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) A return shall be made to the director upon forms prescribed and furnished by the director, on or before the 20th day of the second month following the end of every calendar month in which oil, gas or coal is removed from a lease or production unit or mine.

(1) If the oil, gas or coal is sold to a purchaser, every purchaser or operator responsible for remitting the tax imposed under the provisions of K.S.A. 79-4217, and amendments thereto, shall make the return showing the gross quantity of oil, gas or coal 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 from which such oil, gas or coal was severed and the amount of tax due.

(2) If oil, gas or coal is 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 if the operator is required to remit the tax pursuant to K.S.A. 79-4220, and amendments thereto, the operator shall make the return showing the gross quantity of oil, gas or coal removed during such month for which the return is filed and a full description of the property from which the same was severed.

(b) Each monthly return 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.

(c) 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.

(d) A penalty for late filing a return shall be imposed in accordance with K.S.A. 79-4225, 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; L. 2014, ch. 132, § 8; July 1.