

NOTICE 14-15

2014 Motor Fuel Legislative Update REVISED

The following Bills were enacted by the 2014 Legislature:

House Bill 2057

This bill is effective July 1, 2014, upon publication in the statute book. A summary of the bill is as follows:

Section 9 amends K.S.A. 79-3492 to include a conversion formula to convert natural gas to a per gallon energy equivalent. 126.67 cubic feet or 5.66 pounds of compressed natural gas will equal one gasoline gallon. The conversion formula to convert the energy equivalent of liquefied natural gas to a diesel gallon energy equivalent will be 6.06 pounds of liquefied natural gas, to equal one diesel gallon.

Section 10 amends K.S.A. 79-3495 to clarify that it will be unlawful for any LP-gas user or dealer to use or sell LP-gas within Kansas, unless they hold a valid license, or unless such user has remitted the tax to a licensed LP-gas dealer.

Section 11 amends K.S.A. 79-34,141. (3) clarifies that the tax rate of \$.23 per gallon for LP-gas does not include compressed natural gas and liquefied natural gas. (5) indicates the tax rate for compressed natural gas is \$.24 per gallon or fraction thereof. (6) taxes liquefied natural gas at \$.26 per gallon or fraction thereof.

House Bill 2231

This bill is effective upon publication in the Kansas Register. A summary of the bill is as follows:

Section 114 amends K.S.A. 79-34,156 to indicate that 'no' moneys shall be transferred to the Kansas Qualified Biodiesel Fuel Producer Incentive Fund during the fiscal year ending June 30, 2015.

This notice highlights only portions of the bills. For a detailed, full text copy of each bill, please visit the Kansas Legislature's website at www.kslegislature.org.

TAXPAYER ASSISTANCE

To obtain additional copies of this or any other notice call the Kansas Department of Revenue's voice mail forms request line at 785-296-4937 or download them from our web site: www.ksrevenue.org. If you have any questions about this notice, please contact our Motor Fuel Tax Unit.

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