

As Amended by House Committee

Session of 2019

HOUSE BILL No. 2214

By Committee on Transportation

2-8

1 AN ACT concerning the motor-fuel tax law; relating to the definition of  
2 school bus; amending K.S.A. 2018 Supp. 79-3401 and repealing the  
3 existing section.  
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2018 Supp. 79-3401 is hereby amended to read as  
7 follows: 79-3401. This act, and amendments thereto, shall be known and  
8 may be cited as the "motor-fuel tax law," and as so constituted is  
9 hereinafter referred to as "this act." The following words, terms and  
10 phrases, when used in this act, shall have the meanings ascribed to them in  
11 this section, except in those instances clearly indicating a different  
12 meaning:

13 (a) "Aviation fuel" means motor fuels for use as fuel for aircraft;

14 (b) "agricultural ethyl alcohol" means a motor-vehicle fuel  
15 component with a purity of at least 99%, exclusive of any added  
16 denaturants, denatured in conformity with one of the methods approved by  
17 the United States department of the treasury, bureau of alcohol, tobacco  
18 and firearms, and distilled in the United States of America from grain  
19 produced in the United States of America;

20 (c) "bulk plant" means a motor fuels storage facility, other than a  
21 terminal, that is primarily used to redistribute motor fuels;

22 (d) "dealer" means any person engaged in the retail sale of motor-  
23 vehicle fuels or special fuels;

24 (e) "director" means the director of taxation, a duly authorized  
25 deputy, agent or representative;

26 (f) "distributor" means any person, who:

27 (1) Imports or causes to be imported from any other state or territory  
28 of the United States motor-vehicle fuels or special fuels for such person's  
29 own use in the state of Kansas, or for sale and delivery therein, after the  
30 same shall have come to rest or storage therein, whether or not in the  
31 original package, receptacle or container; or

32 (2) imports or causes to be imported, from a foreign country, motor-  
33 vehicle fuels or special fuels for such person's own use in the state of  
34 Kansas, or for sale and delivery therein, after the same shall have come to  
35 rest or storage, whether or not in the original package, receptacle or  
36 container;

1 (3) purchases or receives motor-vehicle fuels or special fuels in the  
2 original package, receptacle or container in the state of Kansas for such  
3 person's own use therein, or for sale and delivery therein, from any person  
4 who has imported the same from any other state or territory of the United  
5 States, or any other nation, in case such motor-vehicle fuels or special  
6 fuels have not, prior to such purchase or receipt, come to rest or storage in  
7 the state of Kansas; or

8 (4) received and, in any manner, uses, sells or delivers motor-vehicle  
9 fuels or special fuels in the state of Kansas on which the tax provided for  
10 in this act has not been previously paid;

11 (g) "exporter" means any person who exports or causes to be  
12 exported motor vehicle fuels or special fuels from Kansas to any other  
13 state or territory of the United States or to a foreign country, for such  
14 person's own use or for sale or delivery therein, whether or not in the  
15 original package, receptacle or container;

16 (h) "importer" means any person who imports or causes to be  
17 imported motor-vehicle fuels or special fuels from any other state or  
18 territory of the United States or from a foreign country, for such person's  
19 own use in the state of Kansas or for sale or delivery therein, whether or  
20 not in the original package, receptacle or container;

21 (i) "liquid fuels" or "motor fuels" means any inflammable liquid by  
22 whatever name such liquid shall be known or sold, ~~which~~ *that* is used, or  
23 practically or commercially usable, either alone or when mixed or  
24 combined in an internal-combustion engine for the generation of power;

25 (j) "manufacturer" or "refiner" means any person ~~who or which~~ *that*  
26 produces, refines, prepares, blends, distills, manufactures or compounds  
27 motor-vehicle fuels or special fuels in the state of Kansas for such person's  
28 own use therein, or for sale or delivery therein. The term "manufacturer"  
29 shall not include any person ~~who or which~~ *that* mechanically separates  
30 liquids from natural gas at production facilities or gathering system  
31 pipelines on the lease. No person who produces, refines, prepares, blends,  
32 distills, manufactures, or compounds motor-vehicle fuels or special fuels  
33 shall be required to render a distributor's (manufacturer's) report as to any  
34 particular lot or lots of motor-vehicle fuels or special fuels until such  
35 motor-vehicle fuels or special fuels have been loaded at a refinery or other  
36 place of production into tank cars, or placed in any tank at such refinery or  
37 other place of production from which any withdrawals are made direct into  
38 tanks, tank wagons or other types of transportation equipment, containers  
39 or facilities;

40 (k) "motor vehicle" means a motor vehicle as defined by K.S.A. 8-  
41 126, and amendments thereto, ~~and which~~ *that* is required to be registered  
42 pursuant to K.S.A. 8-126 et seq., and amendments thereto;

43 (l) "motor-vehicle fuels" means gasoline, casinghead gasoline, natural

1 gasoline, drip gasoline, aviation gasoline, gasohol, gasoline-oxygenate  
2 blend and any other spark-ignition motor fuel as defined by the 1995  
3 United States department of commerce, national institute of standards and  
4 technology handbook 130 issued December of 1994, and as may  
5 subsequently be defined in rules and regulations—~~which~~ *that* the director  
6 may adopt pursuant to K.S.A. 79-3419, and amendments thereto;

7 (m) "oil inspector" means the director of taxation, a duly authorized  
8 deputy, agent or representative;

9 (n) "person" means every natural person, association, partnership,  
10 limited partnership, limited liability company or corporation. When used  
11 in any statute, prescribing and imposing a fine or imprisonment, or both,  
12 the term "person" as applied to firms and associations means the partners  
13 or members thereof and, as applied to corporations, the corporation and the  
14 officers thereof;

15 (o) "public highways" means and includes every way or place, of  
16 whatever nature, generally open to the use of the public as a matter of  
17 right, for the purposes of vehicular travel and notwithstanding that the  
18 same shall have been temporarily closed for the purpose of construction,  
19 reconstruction or repair;

20 (p) "received" means motor-vehicle fuel or special fuel produced,  
21 refined, prepared, distilled, manufactured, blended or compounded at any  
22 refinery or other place, in the state of Kansas by any person, or imported  
23 into this state from any other state, territory, or foreign country by pipeline  
24 or connecting pipeline at a pipeline terminal or pipeline tank farm for  
25 storage, shall be deemed to be "received" by such person thereat when the  
26 same shall have been loaded at such refinery, pipeline terminal, pipeline  
27 tank farm or other place, into tank cars, tank trucks or other container, or  
28 placed in any tank from which any withdrawals are made direct into tank  
29 cars, tank trucks or other types of transportation equipment, containers or  
30 facilities;

31 (q) "retailer" means a person that engages in the business of selling or  
32 distributing motor fuels to the end user;

33 (r) "school bus" means every ~~bus, as defined by K.S.A. 8-1406, and~~  
34 ~~amendments thereto, which motor vehicle that~~ is: (1) Privately owned and  
35 contracted for, leased or hired by a school district or nonpublic school for  
36 the transportation of pupils; ~~or students or school personnel~~ to or from  
37 school or to or from school-related functions or activities; or (2) owned  
38 and operated by a school district or nonpublic school—~~which that~~ is  
39 registered under the provisions of K.S.A. 8-126 et seq., and amendments  
40 thereto, used for the transportation of pupils; ~~or students or school~~  
41 ~~personnel~~ to or from school or to or from school-related functions or  
42 activities;

43 (s) "special fuels" means all combustible liquids suitable for the

1 generation of power for the propulsion of motor vehicles including, but not  
2 limited to, diesel fuel, alcohol and such fuels not defined under the motor-  
3 vehicle fuels definition, hereinafter referred to as motor-vehicle fuel;

4 (t) "terminal" means a fuel storage and distribution facility that is  
5 supplied by motor vehicle, pipeline or marine vessel, and from which  
6 motor fuels may be removed at a rack. "Terminal" does not include any  
7 facility at which motor fuel blend stocks and additives are used in the  
8 manufacture of products other than motor fuels and from which no motor  
9 fuels are removed;

10 (u) "terminal operator" means the person who by ownership or  
11 contractual agreement is charged with the responsibility for, or physical  
12 control over, and operation of a terminal;

13 (v) "transporter" means a person who has been issued a liquid-fuels  
14 carrier's license pursuant to K.S.A. 55-506 et seq., and amendments  
15 thereto; and

16 (w) "E85 fuels" means an alternative fuel that is a blend of denatured  
17 ethanol and hydrocarbon that typically contains 85% ethanol by volume,  
18 but at a minimum must contain 70% ethanol by volume, and complies with  
19 ASTM specification D5798-99.

20 Sec. 2. K.S.A. 2018 Supp. 79-3401 is hereby repealed.

21 Sec. 3. This act shall take effect and be in force from and after its  
22 publication in the statute book.