

## 2023 Kansas Statutes

**79-3499. Records, invoices, bills of lading; preservation; examination of records and equipment; confidentiality required; extension of time limits.** Each LP-gas user or LP-gas dealer shall maintain and keep for a period of three years, such record or records of LP-gas purchased, sold or placed into the fuel supply tank or tanks of motor vehicles within this state by such LP-gas user or LP-gas dealer, together with invoices, bills of lading and other pertinent records and papers as may be required by the director for the reasonable administration of the act.

Every person who sells LP-gas to any person must, at the time of such sale and delivery, make and deliver to the purchaser, consignee or an agent thereof, an invoice covering each such delivery showing the date, the name and address of the seller, the number of gallons of LP-gas, the place of delivery, the name and address of the buyer, and such other information as the director may require. Each invoice must be identified by consecutive numbers printed thereon, and each seller or consignor must be able to account for each numbered delivery invoice and each copy thereof.

Every person who purchases, accepts or receives any LP-gas must, at the time of delivery or acceptance of such LP-gas demand and receive an invoice as required by this section covering such LP-gas. All invoices required by this section must be furnished by the respective sellers and persons distributing such fuel.

The director or secretary of revenue, or any deputy or agent appointed in writing by either of them, is hereby authorized to examine the books, papers, records, storage tanks, and any other equipment of any LP-gas user or LP-gas dealer, or any other person, pertaining to the use, storage, transportation, or sale and delivery of LP-gas, to verify the accuracy of any report, statement, or payment made under the provisions of this act, or to ascertain whether or not all reports and tax payments required by this act have been made. Any information gained by the director, the secretary of revenue, their deputies or agents, as the result of the reports, investigation, and verifications required to be made, shall be confidential, and shall not be divulged by any person, except as shall be necessary in the administration and enforcement of this act or any rules and regulations promulgated by the director, pursuant thereto, or as provided in this act. Every LP-gas user or LP-gas dealer, and every person handling or possessing any such LP-gas shall give the director, the secretary of revenue, or their deputies or agents appointed in writing, full and free access during reasonable business hours to all the papers, records, and property mentioned, with full opportunity to examine the same.

Before the expiration of time prescribed in this section for the assessment of additional tax or the filing of a claim for a refund, the director of taxation is authorized to enter into an agreement in writing with the LP-gas user or LP-gas dealer consenting to the extension of the periods of limitations as defined in this act for the assessment of tax or for the filing of a claim for refund, at any time prior to the expiration of the period of limitations. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

History: L. 1959, ch. 405, § 10; L. 1973, ch. 402, § 16; L. 1990, ch. 353, § 3; July 1.