

2023 Kansas Statutes

79-34,117. Leased vehicles, application of law and regulations; waiver of license requirements; payment of taxes in a different manner; approval required. (a) Except as otherwise provided in this section every commercial motor vehicle leased to an interstate motor fuel user shall be subject to the provisions of this act and rules and regulations in force pursuant thereto, to the same extent and in the same manner as a commercial motor vehicle owned by such interstate motor fuel user.

(b) As to any commercial motor vehicle leased to a licensed interstate motor fuel user for 30 days or more and as to motor fuel used and miles traveled, the lessor shall exclude from its reports and liabilities under this act any such commercial motor vehicle and motor fuel used and miles traveled, and any such commercial motor vehicle and motor fuel used and miles traveled shall be included in the reports and liabilities of the lessee.

(c) Any commercial motor vehicle owned by a licensed interstate motor fuel user leased for less than 30 days to a licensed interstate motor fuel user, as to such commercial motor vehicle and as to motor fuel used and miles traveled, the lessee shall exclude from its reports and liabilities under this act such commercial motor vehicle and motor fuel used and miles traveled, and any such commercial motor vehicle and motor fuel used and miles traveled shall be included in the reports and liabilities of the lessor.

(d) The director may waive the licensing requirements of this act as to any person who has no tax liabilities under this act. Any such waiver shall immediately terminate if the circumstances of such person change in such a way that such person incurs any tax liability under this act. Nothing in this section shall be construed to exempt any interstate motor fuel user from the provisions of K.S.A. 79-34,112, 79-34,113 and 79-34,114, and amendments thereto.

(e) A lessor who is regularly engaged in the business of leasing commercial motor vehicles without drivers to others, may elect to be deemed an interstate motor fuel user when such lessor supplies or pays for the motor fuel consumed by such vehicles or makes rentals or other charges calculated to include the cost of fuel used, provided the lessor files proper application with the director. Such lessor shall file a copy of each lease agreement with the director.

(f) Any lessee may exclude from fuel use reports, motor vehicles such lessee leases from a lessor who has been deemed an interstate motor fuel user pursuant to this act or amendments thereto.

(g) Upon application made by a licensed interstate motor fuel user, the director may approve an agreement between a lessor and lessee which assigns responsibility for paying the tax imposed by this act in a manner different from that established in this section.

History: L. 1971, ch. 319, § 10; L. 1982, ch. 417, § 1; L. 1986, ch. 383, § 5; July 1.