

2023 Kansas Statutes

- 79-34,173. Incentive for retail dealer selling or dispensing biodiesel; eligibility and requirements; incentive calculation.** (a) A retail dealer of biodiesel shall be paid an incentive for the selling or dispensing of biodiesel as provided in this section.
- (b) In order to be eligible for such incentive all of the following must apply:
- (1) The retail dealer sells and dispenses biodiesel in the quarter in which the incentive is claimed.
- (2) The retail dealer complies with requirements of the department of revenue to administer this section.
- (c) In order to receive the incentive, the retail dealer must calculate the following:
- (1) The retail dealer's biodiesel distribution percentage which is the sum of the retail dealer's total biodiesel gallonage expressed as a percentage of the retail dealer's total diesel and biodiesel gallonage, in the retail dealer's applicable determination period.
- (2) The retail dealer's biodiesel threshold percentage is as follows:
- (A) Two percent for any quarter of the determination period beginning on January 1, 2009, and ending December 31, 2009;
- (B) four percent for any quarter of the determination period beginning on January 1, 2010, and ending December 31, 2010;
- (C) six percent for any quarter of the determination period beginning on January 1, 2011, and ending December 31, 2011;
- (D) eight percent for any quarter of the determination period beginning on January 1, 2012, and ending July [December] 1, 2012;
- (E) ten percent for any quarter of the determination period beginning on January 1, 2013, and ending on December 31, 2013;
- (F) twelve percent for any quarter of the determination period beginning on January 1, 2014, and ending on December 31, 2014;
- (G) fourteen percent for any quarter of the determination period beginning on January 1, 2015, and ending on December 31, 2015;
- (H) sixteen percent for any quarter of the determination period beginning on January 1, 2016, and ending on December 31, 2016;
- (I) seventeen percent for any quarter of the determination period beginning on January 1, 2017, and ending on December 31, 2017;
- (J) eighteen percent for any quarter of the determination period beginning on January 1, 2018, and ending on December 31, 2018;
- (K) nineteen percent for any quarter of the determination period beginning on January 1, 2019, and ending on December 31, 2019;
- (L) twenty percent for any quarter of the determination period beginning on January 1, 2020, and ending on December 31, 2020;
- (M) twenty-one percent for any quarter of the determination period beginning on January 1, 2021, and ending on December 31, 2021;
- (N) twenty-two percent for any quarter of the determination period beginning on January 1, 2022, and ending on December 31, 2022;
- (O) twenty-three percent for any quarter of the determination period beginning on January 1, 2023, and ending on December 31, 2023;
- (P) twenty-four percent for any quarter of the determination period beginning on January 1, 2024, and ending on December 31, 2024; and
- (Q) twenty-five percent for any quarter of the determination period beginning on January 1, 2025, and ending on December 31, 2025.
- (d) The incentive may be calculated separately for each retail motor fuel site from which the retail dealer sells and dispenses biodiesel or may be calculated for all retail motor fuel sites which the retail dealer has in Kansas that sells and dispenses biodiesel.
- (e) The retail dealer's incentive is calculated by multiplying the retail dealer's biodiesel gallonage by the incentive rate for any quarter in which the retail dealer has attained a biodiesel threshold percentage for the determination period, the incentive rate is three cents.

History: L. 2007, ch. 180, § 10; July 1.