

## 2023 Kansas Statutes

**79-4226. Mineral severance tax; recordkeeping requirements; time limitation for tax assessment, extensions; refund limitations.** (a) Every operator shall make and keep a complete and accurate record in the form required by the director showing the gross quantity of coal, oil or gas severed and removed from each lease, production unit or mine, the names of the purchasers of such products, the price paid therefor and the date of purchase. Every purchaser of coal, oil or gas severed in this state who is required to collect and remit the tax on the same shall make and keep a complete and accurate record in the form required by the director showing the gross quantity of coal, oil or gas purchased from each lease, production unit or mine, the price paid therefor, the name of the operator and the date of purchase. Such records shall at all times during business hours of the day be available for and subject to inspection by the director, or the director's duly authorized agents and employees, for a period of three years from the last day of the calendar year to which the records pertain. Such records shall be preserved during the entire period during which they are subject to inspection by the director, unless the director in writing previously authorized their disposal.

(b) The amount of taxes imposed by this act is to be assessed within three years after the return is filed. In the case of a false or fraudulent return with intent to evade tax, the tax may be assessed or a proceeding in court for collection of such tax may be begun at any time, within two years from the discovery of such fraud. The provisions of K.S.A. 79-3226, and amendments thereto, relating to procedures for contesting a proposed assessment of additional tax or the denial of a refund shall apply as if set forth in this section. No refund shall be allowed by the director after three years from the date the return was filed, or one year after the assessment is made, whichever is the later date unless before the expiration of such period a claim therefor is filed by the taxpayer. No suit or action to recover on any claim for refund shall be commenced until after the expiration of six months from the date of filing a claim therefor with the director.

(c) Before the expiration of time prescribed in this section for the assessment of additional tax or the filing of a claim for refund, the director is hereby authorized to enter into an agreement in writing with the taxpayer consenting to the extension of the periods of limitations for the assessment of tax or for the filing of a claim for refund, at any time prior to the expiration of the periods of limitations. The periods so agreed upon may be extended by subsequent agreements in writing made before the expiration of the periods previously agreed upon. In consideration of such agreement or agreements, interest due in excess of 48 months on any additional tax shall be waived.

(d) No refund of mineral severance tax shall be allowed by the director or by any court of this state based on any administrative or judicial claim, petition, pleading, cause of action or request for relief that has been or may be filed on or after July 1, 1983, alleging that any constituent part of gas and any refined products derived from any such gas are not taxable pursuant to the provisions of K.S.A. 79-4216 et seq., and amendments thereto.

**History:** L. 1983, ch. 313, § 11; L. 1987, ch. 393, § 9; L. 1992, ch. 10, § 3; L. 1997, ch. 126, § 13; L. 2013, ch. 135, § 14; June 20.