

2021 Kansas Statutes

79-3464a. Dyed special fuels; unlawful use; exceptions; penalties. (a) It shall be unlawful to operate or cause to be operated in this state a motor vehicle with special fuel that contains any quantity of dye or marker as prescribed pursuant to 26 U.S.C. 4082 in the fuel supply tank of the motor vehicle. This subsection does not apply to persons operating or causing to be operated motor vehicles that have received fuel into the fuel supply tanks outside of this state in a jurisdiction that does not prohibit dyed special fuel of that color and type in the fuel supply tank of motor vehicles.

(b) In addition to penalties prescribed under K.S.A. 79-3464e, the director shall collect or cause to be collected from the owners or operators of motor vehicles the tax as provided in K.S.A. 79-3408, and amendments thereto, for each gallon of dyed special fuel delivered into the fuel supply tank of a motor vehicle while in this state. In addition, the seller of the special fuel is jointly and severally liable for the tax if the seller knows or has reason to know that the fuel will be used for a taxable purpose.

(c) In addition to those persons and agencies responsible for the enforcement of the criminal laws of this state, the director, any deputy or agent appointed in writing by the director, may conduct inspections to determine compliance with this section. The director, any deputy or agent shall have the same power and authority as provided in K.S.A. 79-3420, and amendments thereto.

(d) The director shall approve all equipment and facilities used to test dyes, markers and the chemical composition of fuel inspected under this section.

(e) The secretary shall adopt rules and regulations for the enforcement of this section.

History: L. 1995, ch. 262, § 7; July 1.