

## 2023 Kansas Statutes

**79-4223. Mineral severance tax; records required of mineral transporters.** When requested by the director, all transporters of coal, oil or gas out of, within or across the state of Kansas shall be required to furnish the director such information relative to the transportation of such coal, oil or gas as the director may require. The director shall have authority to inspect bills of lading, waybills, meter or other charts, documents, books and records as may relate to the transportation of coal, oil or gas in the hands of each transporter herein referred to. The director shall further be empowered to demand the production of such bills of lading, waybills, charts, documents, books and records relating to the transportation of coal, oil or gas at any point in the state of Kansas which may be designated, except that in the case of common carriers using bills of lading or waybills prescribed or approved by the interstate commerce commission, such common carrier shall only be required to keep the usual records at offices in the state where such records are usually kept.

**History:** L. 1983, ch. 313, § 8; L. 1987, ch. 393, § 7; July 1.