

## 2012 Kansas Statutes

**79-3492. LP-gas motor fuel tax; rate of tax; computation; tax imposed upon user or dealer.** Except as otherwise provided in this act, a tax per gallon, or fraction thereof, at the rate computed as prescribed in K.S.A. 79-34,141, and amendments thereto, is hereby imposed on the LP-gas user or LP-gas dealer who places such LP-gas fuel into the fuel supply tank or tanks of any motor vehicle while such vehicle is within this state except that in those instances in which LP-gas is withdrawn from the cargo tank of a motor vehicle for the operation thereof upon the public highways of the state, the tax shall be imposed upon and measured only by that volume of LP-gas so withdrawn and used multiplied by the tax rate per gallon provided in this act.

**History:** L. 1959, ch. 405, § 3; L. 1973, ch. 402, §3; L. 1976, ch. 426, § 7; L. 1983, ch. 320, § 8; L. 1989, ch. 209, § 38; July 1.