

79-3454. Refund permit; application; contents; fee; duties of director. Every person who desires to be eligible to receive motor-vehicle-fuels or special fuels tax refund, before making any claim for a refund, shall make written application, upon a form furnished by the director, for a permit to obtain such refunds. Such application shall be filed with the director and shall be signed by the applicant or an agent of the applicant, if such agent is authorized to do so in writing by the applicant and in such event the written authorization of the applicant shall be filed with and attached to the application. The application shall contain the name of the applicant and show whether applicant is an individual, corporation, partnership or association, applicant's address and occupation, the uses to which the applicant intends to put such motor-vehicle fuel or special fuel upon which a refund will be claimed, the make and model and other mechanical description of machinery in which motor fuels upon which a refund will be claimed are to be used, and, if the applicant is engaged in farming, the location of the farm and the number of acres under cultivation or to be cultivated, and if such motor-vehicle fuels or special fuels are to be used in a manufacturing or industrial process, the application shall state the nature and kind of process. Such application shall also include the storage capacity for motor-vehicle fuels or special fuels subject to claim for tax refunds, storage capacity for motor-vehicle fuels or special fuels used on public highways, and a list of the cars and trucks, including make and model, owned and operated by the applicant in which is used motor-vehicle fuel or special fuel on which refunds may not be claimed when used on the highway.

The application shall be accompanied by a fee of \$6. The director shall remit all such fees to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund. Upon investigation by the director, if the statements contained in the application shall be found to be true, and if the director shall be satisfied that the application is made in good faith, the director shall issue to the applicant a refund permit specifying the terms and conditions under which refunds shall be made. The permit so issued shall contain a number to be given to each applicant and shall be in such form as may be prescribed by the director. Such permit shall not be transferable and shall be issued for a period of three years and shall be good for purchases and deliveries made either prior to or during the period for which issued.

History: L. 1949, ch. 486, § 2; L. 1953, ch. 445, § 3; L. 1957, ch. 429, §28; L. 1959, ch. 398, § 1; L. 1975, ch. 505, §1; L. 1991, ch. 285, § 1; L. 1992, ch. 106, § 24; L. 1993, ch. 182, § 3; L. 2001, ch. 5, § 455; July 1.