

**79-3490. Citation of act; definitions.** This act shall be known and may be cited as the "liquefied petroleum motor fuel tax law" and as so constituted shall be supplemental to the motor fuel tax law. The following words, terms and phrases, when used in this act shall have the meanings respectively ascribed to them herein:

(a) "Motor vehicle" means any self-propelled vehicle licensed for operation and operated upon the public highways, except for municipally owned vehicles used primarily for law enforcement purposes.

(b) "LP-gas" means liquefied gasses, including liquefied natural gas and compressed natural gas, composed predominantly of the hydrocarbons which exist in the gaseous state at a temperature of 60° Fahrenheit and at a pressure of 14.7 pounds per square inch absolute and which may be used for the purpose of operating or propelling motor vehicles upon the public roads, state highways, streets or alleys.

(c) "Public highways" means and includes every way or place of whatever nature generally open to the use of the public as a matter of right for the purposes of vehicular travel, including a toll highway and notwithstanding that the same shall have been temporarily closed for the purpose of construction, reconstruction, or repair.

(d) "Person" means any natural person, partnership, firm, association, joint stock company, syndicate or corporation, or any receiver, trustee, conservator or other officer appointed pursuant to law or by any court, state or federal.

(e) "Use" means the placing of LP-gas by an LP-gas dealer or LP-gas user into the fuel supply tank or tanks of any motor vehicle while such vehicle is within this state.

(f) "LP-gas dealer" means any person in the business of handling LP-gas who delivers any part thereof into the fuel supply tank or tanks of a motor vehicle not then owned or controlled by such person.

(g) "LP-gas user" means the person who is the owner or operator of a motor vehicle at the time LP-gas is placed in the fuel supply tank or tanks thereof while such vehicle is within this state.

(h) "Gallon" means one United States standard gallon.

(i) "Director" means the director of taxation or the director's duly authorized deputy, agent or representative.

(j) "Special LP-gas permit user" means any person causing the operation of one or more LP-gas motor vehicles in Kansas and who holds a special LP-gas user permit.

**History:** L. 1959, ch. 405, § 1; L. 1973, ch. 402, §1; L. 1983, ch. 330, § 1; L. 1989, ch. 300, § 1; July 1.