

**79-3464d. Liability for the collection or payment of motor vehicle fuel or special fuel taxes.** (a) Any person who is responsible for the collection or payment of motor vehicle fuel or special fuel tax or control, receipt, custody or disposal of funds due and owing under the Kansas motor fuel tax law who fails to collect such tax, or account for and pay over such tax or attempts in any manner to evade or defeat such tax or the payment thereof, shall be personally liable for the total amount of the tax evaded, or not collected, or not accounted for and paid over, together with any interest and penalty imposed thereon. The provisions of this section shall apply regardless of the relationship with the licensee held by such person and regardless of the business form of the licensee.

(b) Any person having control or supervision of or supervising employees having control or supervision of the collection, filing of returns, accounting or payment of motor vehicle fuel or special fuel taxes of a licensee shall be personally liable for the tax, penalty and interest thereon, if the licensee fails to collect the tax, file returns, pay the tax or attempts in any manner to evade or defeat the tax.

(c) The liability of each officer, director, shareholder or employee for a corporation's failure to collect the tax, file returns or pay any liability due survives the dissolution of the corporation.

(d) The liability of each member for a limited liability company's failure to collect the tax, file returns or pay any liability due survives the dissolution of the limited liability company.

(e) Evidence of personal or individual responsibility for the collection or payment of taxes, filing return, control, receipt, custody or disposal of funds may include any one or more of the following:

- (1) Signatory on any tax registration form;
- (2) signatory on any tax return;
- (3) authorization to sign tax registration forms or tax returns;
- (4) authorization to draw on the licensee's funds;
- (5) authorization to pledge licensee's assets as collateral to receive loans, advances or lines of credit from thrift institutions on behalf of the corporations;
- (6) authorization to bind the licensee to contracts for sales or purchases in day-to-day business operations; or
- (7) authorization to directly supervise employees who are authorized to perform any one or all of the above.

**History:** L. 1995, ch. 262, § 10; July 1.