

History of Kansas State Fuel Tax and Trip Permit Rates

Dates		Type of tax or fee											
		(motor fuels tax is per gallon; trip permits are for each; oil inspection fee is per barrel (50 gallons))											
Legislative Session Year	Effective Date	Chapter, section	Gasoline and other motor vehicle fuels	E-85 Gasohol	Diesel (special fuels)	Dyed Diesel (non-highway use)	LP-Gas*	Compressed Natural Gas	Liquefied Natural Gas	Motor Fuel (Trip) Permit		Oil Inspection Fee (bbl)	
										24-hour**	72-hour		
1925	5/1/1925	274; 2	\$0.02										
1929	4/29/1929	287; 2	\$0.03										
1941	7/1/1941	379; 2											
1945	3/1/1945	273; 14	\$0.04		\$0.03		\$0.03					\$0.03	
1949	7/1/1949	484; 1	\$0.05		\$0.04		\$0.04						
1949	7/1/1951	484; 1	\$0.04		\$0.05		\$0.05					\$0.005	
1955	7/1/1955	419; 1	\$0.05										
1955	7/1/1955				\$0.07		\$0.07						
1957	7/1/1957						\$0.05						
1959	7/1/1959	406; 3					\$0.07						
1969	7/1/1969	467; 1, 2, 5, 6	\$0.07		\$0.08								
1971	7/1/1971	319; 11										\$3.00	
1976	7/1/1976	426; 1, 4, 7	\$0.08		\$0.10		\$0.07						
1977	7/1/1977	304; 10										\$5.00	
1988	7/1/1988	320; 11 (1)	\$0.10		\$0.12		\$0.09						
	1/1/1984		\$0.11		\$0.13		\$0.10						\$6.00
1989	7/1/1989	209; 44, 49	\$0.15		\$0.17		\$0.14						\$8.50
CHP	7/1/1990	209; 45, 50	\$0.16		\$0.18		\$0.15						\$8.50
	7/1/1991	209; 46, 51	\$0.17		\$0.19		\$0.15						\$9.00
	7/1/1992	209; 47, 52	\$0.18		\$0.20		\$0.16						\$9.50
1990	7/1/1990	185; 1					\$0.17					\$10.00	
1995	7/1/1995	105; 5										\$0.01	
1999	7/1/1999		\$0.20		\$0.22		\$0.19					\$0.015	
CTP	7/1/2001	187; 34, 36	\$0.21		\$0.23		\$0.20						\$11.00
	7/1/2003												\$11.50
	7/1/2002		\$0.23		\$0.25		\$0.22						\$12.00
2002	7/1/2002	201; 4, 5	\$0.23		\$0.25		\$0.22						\$12.50
	7/1/2003		\$0.24		\$0.26		\$0.23						\$13.00
2005	3/1/2007	81; 2		\$0.17						\$13	\$25		
2007	7/1/2007	180; 2											Secretary of Revenue may change the inspection fee rate, up to \$0.015 limit
2014	7/1/2014	81; 11					\$0.24	\$0.26					
2019 SB 188/ HB 2370	7/1/2020		\$0.25	\$0.18	\$0.28		\$0.24	\$0.25	\$0.27	\$14	\$26.92		Increase alternative LP-gas motor fuel tax by about 4.3%-4.4%
	7/1/2021		\$0.26	\$0.19	\$0.30		\$0.25	\$0.26	\$0.28	\$15	\$28.85		another 4.1%-4.2%
	7/1/2022		\$0.27	\$0.20	\$0.30		\$0.26	\$0.27	\$0.29				another 3.9%-4.0%; total of 13.0%
HB 2381	7/1/2019		\$0.30	\$0.23	\$0.32		\$0.29	\$0.30	\$0.32	\$16	\$31		change SCCH to 72.54% SHF and 27.46% total, as of 7/1/2020, 72.99% to SHF and 27.01% to localis; change sales and compensating use tax to SHF alternative LP-gas motor fuel tax increase by about 26.1%

Sources: Memorandum produced by Kansas Department of Revenue, last updated 3/29/07; session laws; Kansas Administrative Regulations

* KSA 79-3492 was amended in 2014 to include a conversion formula for compressed natural gas to a gasoline gallon energy equivalent. KAR 92-14-9, converting the amount of compressed natural gas measured in cubic feet to the gallon basis used to tax LP-gas motor fuel tax, became effective May 1, 1982, and was revoked October 17, 2014. "LP gas" included compressed natural gas and liquefied natural gas until 2014.

** Trip permits were not issued by time block until 2006.

(1) KSA 79-34.141, added by L. 1988, Ch. 520, Sec. 11, included indexing of fuel taxes: "For the twelve-month periods commencing at 12:01 a.m. on July 1, 1985, and at 12:01 a.m. on July 1 of each year thereafter, the director shall compute such rate by multiplying 10% times the unweighted average retail price per gallon of premium, regular and unleaded motor-vehicle fuels sold during the month of November of the calendar year preceding the July 1 that such period commences as reported in the monthly petroleum products price report as published by the energy information administration of the United States Department of energy." This language was removed in L. 1989 Ch. 209, Sec. 50.

An inventory tax was added in 1989 (KSA 79-3408c), so that an amount equal to the tax increase is paid at the time of the tax increase, e.g., when the gasoline tax was raised from \$0.05 to \$0.07 per gallon in 1969, the inventory tax would have been \$0.02.

"CHP" for 1989 refers to the Comprehensive Highway Program.

"CTP" for 1989 refers to the Comprehensive Transportation Program.

(No fuel tax increases were associated with the Transportation Works for Kansas [T-Works] bill of 2010.)