

# *Central Heights U.S.D. 288*

*3521 Ellis Road  
Richmond, KS 66080*

**Central Office Phone**  
785-869-3455  
Fax 785-869-2675  
**Secondary Phone**  
785-869-3555  
**Elementary Phone**  
785-869-3355

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February 13, 2019

Dear Chairman and Committee Members,

My name is Brian Spencer and I am the superintendent for Central Heights USD 288. We are a rural school district comprised of four small towns, Lane, Princeton, Rantoul and Richmond. Ottawa is our neighbor to the north, and Garnett - Anderson County is to our south.

Our district, like I am sure nearly every other school district in the state, applies for reimbursement of Motor Fuel Tax on school related vehicles on a regular basis. We are able to purchase tax exempt diesel fuel, but not regular gasoline, so the district submits a KANSAS DEPARTMENT OF REVENUE MOTOR VEHICLE/SPECIAL FUEL TAX REFUND CLAIM as well as the MOTOR-VEHICLE/SPECIAL FUEL REFUND AFFIDAVIT to the state of Kansas to receive reimbursement. (I have attached a copy of the documents Brenda Wadkins, the USD 288 Clerk submitted on October 22, 2018.)

We use as small of a vehicle as possible to transport students. For example, we have two students with special needs that receive services in another district, so we transport them in a car instead of a school bus. We also provide transportation to students attending Vocational Programs with a suburban instead of a bus. A few students in a smaller more economical vehicle instead of a large school bus is often the best decision. In the past we have transported students to the Kansas School for the Deaf in Olathe. A car traveling to and from Olathe each day is a better option than a school bus for one or two students. A suburban or a transit van is used to transport smaller student groups to activities and events. Our FFA and Scholar's Bowl teams will fit in these vehicles and the sponsors can drive them comfortably. The use of these smaller vehicles is very common in the public school setting.

I was very surprised when we were denied the claim submitted on 10-22-2019. This is a process we have done for years with no challenges or concerns, so when we were denied I assumed an error had been made somewhere in our application, so I contacted the Department of Revenue seeking an explanation. Unfortunately, I was not very effective in my appeal because when the issue was reviewed not only did I not receive the reimbursement for the 10-22 submission, I have now been asked to repay what we have received the past three years! My district is being asked to return over \$4,600. For claims filed and approved since February 19, 2016. (The letter listing the claims is also attached.)

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*Home of the Vikings*

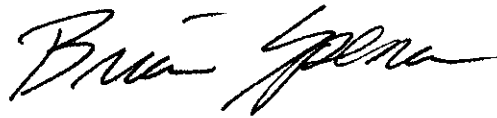
As you can see this is not a large amount of money annually, but it is significant. I would ask that you please pass House Bill 2214 that allows public school districts to receive refunds for Motor Fuel Taxes paid for regular gasoline used in school vehicles.

There may be some confusion with the term "School Bus" in the bill as it is currently written, but the definition provided allows for the use of smaller vehicles to be eligible for the reimbursement.

I would encourage you to act on House Bill 2214 favorably and provide Motor Fuel Tax relief to public schools as has been the practice in the past.

Thank you for your time and your service to our great state.

Respectfully Submitted,

A handwritten signature in black ink that reads "Brian Spencer". The signature is written in a cursive style with a long, sweeping tail on the "n" of "Spencer".

Brian Spencer

## STATE OF KANSAS

DIVISION OF TAXATION  
120 SE 10<sup>th</sup> AVE  
PO BOX 3506  
TOPEKA KS 66601-3506



GOVERNOR JEFF COLYER, M.D.  
SAMUEL M. WILLIAMS, SECRETARY

DEPARTMENT OF REVENUE  
PHONE: 785-368-8222  
FAX: 785-296-2703  
www.ksrevenue.org

December 3, 2018

USD 288 Central Heights  
3521 Ellis Rd  
Richmond, KS 66080

As per our conversation, it has been determined that the Motor Fuel Tax, on school related vehicles (under 10 passengers), has been claimed and refunded in error.

I have listed the refunds that were processed in the last three years: 2016, 2017, and 2018:

Date	Gallons	Fuel	Refund	Date	Gallons	Fuel	Refund
10/08/2018	325	Gasoline	\$78.00	03/21/2017	557	Gasoline	\$133.68
09/05/2018	616	Gasoline	\$147.84	01/26/2017	421	Gasoline	\$101.04
07/10/2018	702	Gasoline	\$168.48	01/05/2017	397	Gasoline	\$95.28
05/08/2018	513	Gasoline	\$123.12	12/13/2016	536	Gasoline	\$128.64
03/15/2018	559	Gasoline	\$134.16	10/24/2016	596	Gasoline	\$143.04
02/15/2018	494	Gasoline	\$118.56	10/06/2016	387	Gasoline	\$92.88
02/06/2018	1,018	Gasoline	\$244.32	09/09/2016	4,783	Gasoline	\$1,147.92
02/02/2018	504	Gasoline	\$120.96	08/19/2016	558	Gasoline	\$133.92
01/23/2018	1684	Gasoline	\$404.16	07/29/2016	848	Gasoline	\$203.52
09/11/2017	744	Gasoline	\$178.56	07/07/2016	347	Gasoline	\$83.28
06/17/2017	381	Gasoline	\$91.44	05/26/2016	229	Gasoline	\$54.96
05/10/2017	527	Gasoline	\$126.48	04/18/2016	881	Gasoline	\$211.44
04/11/2017	285	Gasoline	\$68.40	02/19/2016	322	Gasoline	\$77.28

You will need to review each claim, listed above, and determine how much fuel was claimed for unqualified vehicles. Once you have figured out the gallons claimed incorrectly you can figure the tax that is due back to Kansas.

I respectfully ask the funds be remitted within 90 days. I am sorry for any inconvenience that this has caused.

Enclosed you will find your most recent claims, both were received on October 22, 2018. Based on the vehicle inventory list provided, those refunds have been denied.

Please contact me if you have any additional questions or concerns @785-294-4458, thank you.

*Sieven*  
Customer Relations  
Motor Fuel Tax Section

10-22-2018

KANSAS DEPARTMENT OF REVENUE

Customer Relations
915 SW Harrison St., Topeka, KS 66625-8100
Phone Number: 785-368-8222

MOTOR VEHICLE/SPECIAL FUEL TAX REFUND CLAIM

Expiration Date: 10/2021

PERMIT # 021-0769
Occupation Code: 17-00

USD 288 CENTRAL HEIGHTS
3521 ELLIS RD
RICHMOND, KS 66080

1. Period Covered by this Claim: Beginning 8-1, 2018 Ending 8-31, 2018

2. Specific Use of Tax Refund Fuel:

- PTO Usage: Describe
Agricultural: (Describe)
Refrigeration: (Describe)
Federal Government Agencies: (Describe)
Buses (Describe) Bus routes
Other: (Describe)

ROUND ALL GALLONS TO WHOLE NUMBERS

- 3. Total Number of Gallons of Motor-Vehicle/Special Fuels (Represented by Original Invoices)
4. Gasoline Gallons at \$.00¢
5. Gasoline Gallons at \$.24¢
6. Clear Diesel Gallons at \$.00¢
7. Clear Diesel Gallons at \$.26¢
8. Gasohol Gallons at \$.00¢
9. Gasohol Gallons at \$.24¢
10. E-85 Gallons at \$.24¢
11. E-85 Gallons at \$.17¢
12. Total gallons and dollar amounts refund is being claimed on. (Total of ITEMS 4 through 11)

Table with 3 columns: TOTAL GALLONS, DOLLAR AMOUNT, For Department of Revenue Use Only. Includes handwritten entries for 485 gallons and 116.40 dollars.

Refund Claims submitted must be for at least \$25.00

Notice: Motor Fuel/Special Fuel purchases not taxed under the Kansas Motor Fuel Tax Law (KSA 79-3401), are generally taxable under the Kansas Retailer's Sales Tax (KSA 79-3601). Please provide your Sales Tax Number (line A) or state the reason why you are exempt from the Kansas Sales Tax (example: "farming") online B.

- A) Kansas Retailers' Sales Tax Number 48-0697796
B) Motor Fuel/Special Fuel is exempt from Kansas Retailers' Sales Tax for the following reason:

13. Contact Person Brenda Wadkins Telephone 785-869-3455 E-Mail Address bwadkins@usd288.org

Under penalties of law, I certify that I have examined this claim and to the best of my knowledge and belief, it is correct and complete. I certify that unless used by an agency of the Federal government, or in buses transporting students to and from school related activities, none of the fuel claimed for refund was used for operating or propelling motor vehicles upon the public highways, streets, or alleys. I also certify that payment of this claim has not been previously made by the state and records supporting this claim are subject to audit for a period of three years from the date the claim was filed.

Sign Here Brenda Wadkins
Signature of Owner, Partner, Corporate Officer, or Person Authorized by Attached Power of Attorney
Clerk
Title

10-22-18
Date
785-869-3455
Telephone Number

**KANSAS DEPARTMENT OF REVENUE  
MOTOR-VEHICLE/SPECIAL FUEL REFUND AFFIDAVIT**

I, Central Heights School, owner, partner, corporate officer, attorney in fact,  
(Print name) (Circle one)

hereby certify that all information reported on the Motor Fuel Refund computer generated listing, or imaged copies of original receipts are true and correct. All gallons claimed include Kansas Motor Fuel taxes and were used for purposes other than operating motor vehicles on the public highways. Non-taxed fuel has not been claimed. We have not previously received or claimed a refund, or will not claim a future refund on any of the invoices reported with this claim.

Under the provisions of K.S.A. 79-3453 et seq., I hereby make request for refund of motor-vehicle fuels/special fuels used in a non-taxable manner:

**Date of Claim:** 10/22/2018

1. Total Gasoline gallons claimed: 485 @ \$.24 = \$ 116.40
2. Total Diesel gallons claimed: \_\_\_\_\_ @ \$.26 = \$ \_\_\_\_\_
3. Total Gasohol gallons claimed: \_\_\_\_\_ @ \$.24 = \$ \_\_\_\_\_
4. Total E-85 gallons claimed: \_\_\_\_\_ @ \$.17 = \$ \_\_\_\_\_

**Valid Motor Fuel Refund Permit #:** 21-769

Permit Holder: USD 288 Central Heights  
Name as appears on claim form

Address: 3521 Ellis Rd. Richmond KS 66080  
Street Address City State Zip Code

Sign Here Brenda Wadkins 10-22-18  
Signature of Owner, Partner, Corporate Officer or Person Authorized by Attached Power of Attorney Date

State of Kansas

County of Franklin

Subscribed and sworn to before me, this 22<sup>nd</sup> day of October, 2018.

Terrie Titus  
Notary Public

My commission expires: 2/22/19



Customer Relations/Motor Fuel Tax Refund  
PO Box 3506  
120 SE 10<sup>th</sup> Ave  
Topeka KS 66601-3506  
Phone: 785-368-8222  
Fax: 785-296-2703  
<https://www.ksrevenue.org/forms-mfrefund.html>



Ottawa, KS 66067  
(785) 242-5170



011411

PREVIOUS SALE NO. CODE GALLON READING - START

YOUR SALE NO. GALLON READING - FINISH

Account Number 248746 Date 8/21/18

Sold To USD 288 Central Heights

Address Richmond

Mdse. Rec'd.

DESCRIPTION	CODE	QUANTITY	PRICE	RETD MDSE		GL
				CASH ON ACCT	AMOUNT	
100% Unleaded	30	260	2.76	695.76		
Ethanol Blend	30					
Ruby Fieldmaster	35					
No. 2 Dyed Diesel	35					
Kero/No. 1 Fuel Oil Dyed	35					
Roadmaster Clear	43					
No. 2 Clear	43					
<input type="checkbox"/> 15-ppm sulfur ULSD - On Road <input type="checkbox"/> 15-ppm sulfur dyed ULSD Non-road or tax exempt use						
			SALES TAX			
			TOTAL DUE COOP	695.76		

MDSE. DELIVERED BY Jim Shuler

RECEIVED PAYMENT OTTAWA CO-OP ASSN.



Ottawa, KS 66067  
(785) 242-5170



011020

PREVIOUS SALE NO. CODE GALLON READING - START

YOUR SALE NO. GALLON READING - FINISH

Account Number 248746 Date 8-30-18

Sold To USD 288 Central Heights

Address

Mdse. Rec'd.

DESCRIPTION	CODE	QUANTITY	PRICE	RETD MDSE		GL
				CASH ON ACCT	AMOUNT	
100% Unleaded	30	225	2.70	608.85		
Ethanol Blend	30					
Ruby Fieldmaster	35					
No. 2 Dyed Diesel	35					
Kero/No. 1 Fuel Oil Dyed	35					
Roadmaster Clear	43					
No. 2 Clear	43					
<input type="checkbox"/> 15-ppm sulfur ULSD - On Road <input type="checkbox"/> 15-ppm sulfur dyed ULSD Non-road or tax exempt use						
			SALES TAX			
			TOTAL DUE COOP	608.85		

MDSE. DELIVERED BY Milton Pitts

RECEIVED PAYMENT OTTAWA CO-OP ASSN.

10-22-2018

# KANSAS DEPARTMENT OF REVENUE

Customer Relations

915 SW Harrison St., Topeka, KS 66625-8100

Phone Number: 785-368-8222

## MOTOR VEHICLE/SPECIAL FUEL TAX REFUND CLAIM

Expiration Date: 10/2021

PERMIT # 021-0769

Occupation Code: 17-00

USD 288 CENTRAL HEIGHTS  
3521 ELLIS RD  
RICHMOND, KS 66080

1. Period Covered by this Claim: Beginning 9-1, 2018 Ending 9-30, 2018

2. Specific Use of Tax Refund Fuel:

PTO Usage: (Describe) \_\_\_\_\_

A flat percentage may not be claimed unless this percentage was arrived at using one of the following methods: Use of on board computers to monitor fuel usage or a sample test period conducted of equipment used by your company.

Agricultural: (Describe) \_\_\_\_\_

Refrigeration: (Describe) \_\_\_\_\_

Federal Government Agencies: (Describe) \_\_\_\_\_

Buses (Describe) Bus routes

Only allowed for transportation of students to and from school related activities.

Other: (Describe) \_\_\_\_\_

### ROUND ALL GALLONS TO WHOLE NUMBERS

3. Total Number of Gallons of Motor-Vehicle/Special Fuels (Represented by Original Invoices)

- 4. Gasoline Gallons at \$.00¢ .....
- 5. Gasoline Gallons at \$.24¢ .....
- 6. Clear Diesel Gallons at \$.00¢ .....
- 7. Clear Diesel Gallons at \$.26¢ .....
- 8. Gasohol Gallons at \$.00¢ .....
- 9. Gasohol Gallons at \$.24¢ .....
- 10. E-85 Gallons at \$.24¢ .....
- 11. E-85 Gallons at \$.17¢ .....
- 12. Total gallons and dollar amounts refund is being claimed on. (Total of ITEMS 4 through 11)

TOTAL GALLONS	DOLLAR AMOUNT	For Department of Revenue Use Only
		Approved
580	139.20	Approved
		Approved
		Approved
		Approved
		Approved
		Approved
580	139.20	Approved

• Refund Claims submitted must be for at least \$25.00

Notice: Motor Fuel/Special Fuel purchases not taxed under the Kansas Motor Fuel Tax Law (KSA 79-3401), are generally taxable under the Kansas Retailer's Sales Tax (KSA 79-3601). Please provide your Sales Tax Number (line A) or state the reason why you are exempt from the Kansas Sales Tax (example: "farming") online B.

A) Kansas Retailers' Sales Tax Number 48-0697796

B) Motor Fuel/Special Fuel is exempt from Kansas Retailers' Sales Tax for the following reason: \_\_\_\_\_

13. Contact Person Brenda Wadkins Telephone 785-869-3455 E-Mail Address bwadkins@usd288.org

Under penalties of law, I certify that I have examined this claim and to the best of my knowledge and belief, it is correct and complete. I certify that unless used by an agency of the Federal government, or in buses transporting students to and from school related activities, none of the fuel claimed for refund was used for operating or propelling motor vehicles upon the public highways, streets, or alleys. I also certify that payment of this claim has not been previously made by the state and records supporting this claim are subject to audit for a period of three years from the date the claim was filed.

Sign Here

Brenda Wadkins  
Signature of Owner, Partner, Corporate Officer, or Person Authorized by Attached Power of Attorney

10-22-18  
Date

Clerk  
Title

785-869-3455  
Telephone Number

**KANSAS DEPARTMENT OF REVENUE  
MOTOR-VEHICLE/SPECIAL FUEL REFUND AFFIDAVIT**

I, Central Heights School, owner, partner, corporate officer, attorney in fact,  
(Print name) (Circle one)

hereby certify that all information reported on the Motor Fuel Refund computer generated listing, or imaged copies of original receipts are true and correct. All gallons claimed include Kansas Motor Fuel taxes and were used for purposes other than operating motor vehicles on the public highways. Non-taxed fuel has not been claimed. We have not previously received or claimed a refund, or will not claim a future refund on any of the invoices reported with this claim.

Under the provisions of K.S.A. 79-3453 et seq., I hereby make request for refund of motor-vehicle fuels/special fuels used in a non-taxable manner:

**Date of Claim:** 10/22/2018

1. Total Gasoline gallons claimed: 580 @ \$.24 = \$ 139.20
2. Total Diesel gallons claimed: \_\_\_\_\_ @ \$.26 = \$ \_\_\_\_\_
3. Total Gasohol gallons claimed: \_\_\_\_\_ @ \$.24 = \$ \_\_\_\_\_
4. Total E-85 gallons claimed: \_\_\_\_\_ @ \$.17 = \$ \_\_\_\_\_

**Valid Motor Fuel Refund Permit #:** 21-769

Permit Holder: USD 288 Central Heights  
Name as appears on claim form

Address: 3521 Ellis Rd. Richmond KS 66080  
Street Address City State Zip Code

Sign Here Brenda Wadkins 10-22-18  
Signature of Owner, Partner, Corporate Officer or Person Authorized by Attached Power of Attorney Date

State of Kansas

County of Franklin

Subscribed and sworn to before me, this 22<sup>nd</sup> day of October, 20 18.

Terrie Titus  
Notary Public

My commission expires: 2/22/19



**Customer Relations/Motor Fuel Tax Refund**  
PO Box 3506  
120 SE 10<sup>th</sup> Ave  
Topeka KS 66601-3506  
Phone: 785-368-8222  
Fax: 785-296-2703

<https://www.ksrevenue.org/forms-mfrefund.html>





Ottawa, KS 66067  
 (785) 242-5170



OTTAWA CO-OP ASSN

PREVIOUS SALE NO. \_\_\_\_\_ CODE \_\_\_\_\_ GALLON READING - START \_\_\_\_\_

YOUR SALE NO. \_\_\_\_\_ GALLON READING - FINISH \_\_\_\_\_

Account Number 248746 Date 9-7-18  
 Sold To USD 288 Central Heights  
 Address \_\_\_\_\_

Misc. Rec'd. \_\_\_\_\_

DESCRIPTION	CODE	QUANTITY	PRICE	RETD. MISE		G/L
				CASH ON ACCT.	AMOUNT	
100% Unleaded	<u>30</u>	<u>12.9</u>	<u>2726</u>			<u>349.07</u>
Ethanol Blend	30					
Ruby Fieldmaster	35					
No. 2 Dyed Diesel	35					
Kero/No. 1 Fuel Oil Dyed	35					
Roadmaster Clear	43					
No. 2 Clear	43					

SALES TAX \_\_\_\_\_  
 TOTAL DUE COOP 349.07

RECEIVED PAYMENT \_\_\_\_\_

- 15-ppm sulfur ULSD - On Road
- 15-ppm sulfur dyed ULSD
- Non-road or tax exempt use

5 tanks

you

DELIVERED BY Milton Red

RECEIVED PAYMENT \_\_\_\_\_



Ottawa, KS 66067  
 (785) 242-5170



OTTAWA CO-OP ASSN

PREVIOUS SALE NO. \_\_\_\_\_ CODE \_\_\_\_\_ GALLON READING - START \_\_\_\_\_

YOUR SALE NO. \_\_\_\_\_ GALLON READING - FINISH \_\_\_\_\_

Account Number 248746 Date 9-18-18  
 Sold To USD 288 Central Heights  
 Address \_\_\_\_\_

Misc. Rec'd. \_\_\_\_\_

DESCRIPTION	CODE	QUANTITY	PRICE	RETD. MISE		G/L
				CASH ON ACCT.	AMOUNT	
100% Unleaded	<u>30</u>	<u>225</u>	<u>2726</u>			<u>613.35</u>
Ethanol Blend	30					
Ruby Fieldmaster	<u>35</u>	<u>6.05</u>	<u>8.00</u>			<u>48.30</u>
No. 2 Dyed Diesel	35					
Kero/No. 1 Fuel Oil Dyed	35					
Roadmaster Clear	43					
No. 2 Clear	43					

SALES TAX \_\_\_\_\_  
 TOTAL DUE COOP 613.35

RECEIVED PAYMENT \_\_\_\_\_

- 15-ppm sulfur ULSD - On Road
- 15-ppm sulfur dyed ULSD
- Non-road or tax exempt use

5 tanks

you

DELIVERED BY Milton Red

RECEIVED PAYMENT \_\_\_\_\_



302 N. Main • P.O. Box 680  
Ottawa, KS 66067  
(785) 242-5170



C 91962

PREVIOUS SALE NO.	CODE	GALLON READING - START
YOUR SALE NO.		GALLON READING - FINISH

Account Number 248746 Date 9-28-18  
Sold To 450 288 Central Heights  
Address \_\_\_\_\_

Mdse. Rec'd.

SOLD BY	CASH	CHARGE	QTY ACCT.	PD. OUT	RET'D MDSE.		G/L
					5	6	
<u>ML</u>	1	2	3	4			7

DESCRIPTION	CODE	QUANTITY	PRICE	AMOUNT
100% Unleaded	30	226	2.796	631.90
Ethanol Blend	30			
Ruby Fieldmaster	35	747		
No. 2 Dyed Diesel	35			
Kero/No. 1 Fuel Oil Dyed	35			
Roadmaster Clear	43			
No. 2 Clear	43			

- 15-ppm sulfur ULSD - On Road
- 15-ppm sulfur dyed ULSD
- Non-road or tax exempt use

*Includes state tax*  
*Excludes Federal tax* SALES TAX  
TOTAL DUE COOP 631.90

MDSE. DELIVERED BY Milton Katz  
RECEIVED PAYMENT \_\_\_\_\_ OTTAWA CO-OP ASSN.