

## 2018 Kansas Statutes

**79-34,165. International fuel tax agreements; rules and regulations.** (a) The secretary of revenue may enter into international fuel tax agreements on behalf of the state of Kansas with the appropriate authorities of other states for the collection and refund of interstate fuel taxes levied pursuant to K.S.A. 79-34,108 through 79-34,128, and amendments thereto.

(b) The reporting requirements provided in the international fuel tax agreement shall take precedence over the reporting requirements provided in K.S.A. 79-34,108 through 79-34,128, and amendments thereto.

(c) Where the international fuel tax agreement and the provisions of K.S.A. 79-34,108 through 79-34,128, and amendments thereto, address the same matters, the provisions of the agreement shall take precedence.

(d) The secretary of revenue may adopt rules and regulations to implement the provisions of the international fuel tax agreement.

(e) A current copy of the international fuel tax agreement shall be maintained by the Kansas department of revenue.

(f) Interstate motor fuel users of a nonmember of the international fuel tax agreement shall be subject to the provisions of K.S.A. 79-34,108 through 79-34,128, and amendments thereto.

**History:** L. 1990, ch. 341, § 1; Jan. 1, 1991.