

**79-3464c. Filing by electronic or magnetic media, when; tax credit, when; rules and regulations.**

(a) The director may require a licensed distributor receiving or importing 50,000 gallons of motor fuel or more in a calendar month to file by electronic or magnetic media, in a standard format, such information as specified by the director. A licensed distributor, that can show just cause, may request a waiver from these requirements.

(b) Any distributor filing information prescribed by the director in accordance with subsection (a), who continues to file in accordance with subsection (a), shall be entitled to a onetime tax credit against the motor fuel tax imposed by article 34 of chapter 79 of the Kansas Statutes Annotated. Distributors filing in accordance with subsection (a):

(1) On or before July 1, 1999, shall be entitled to an amount equal to \$8,000;

(2) after July 1, 1999, but on or before July 1, 2000, shall be entitled to an amount equal to \$6,400; and

(3) after July 1, 2000, but on or before June 30, 2001, shall be entitled to an amount equal to \$4,000.

(c) Any distributor electing to cease filing in accordance with subsection (a) within 10 years of the taxable year in which the taxpayer claimed the credit pursuant to subsection (b), shall be liable to reimburse the state for the amount of any such credit claimed.

(d) The secretary of revenue shall adopt rules and regulations establishing the criteria and procedures for claiming the tax credit under subsection (b).

**History:** L. 1995, ch. 262, § 9; L. 1998, ch. 137, § 1; L. 2006, ch. 81, § 10; April 13.