

**79-3492. LP-gas motor fuel tax; rate of tax; computation; tax imposed upon user or dealer.** (a) Except as otherwise provided in this act, a tax per gallon, or fraction thereof, at the rate computed as prescribed in K.S.A. 79-34,141, and amendments thereto, is hereby imposed on the LP-gas user or LP-gas dealer who places such LP-gas fuel into the fuel supply tank or tanks of any motor vehicle while such vehicle is within this state except that in those instances in which LP-gas is withdrawn from the cargo tank of a motor vehicle for the operation thereof upon the public highways of the state, the tax shall be imposed upon and measured only by that volume of LP-gas so withdrawn and used multiplied by the tax rate per gallon provided in this act.

(b) The conversion formula to be used to convert compressed natural gas and liquefied natural gas per gallon for the tax imposed pursuant to K.S.A. 79-34,141, and amendments thereto, shall be as follows:

(1) For purposes of converting the energy equivalent of compressed natural gas to a gasoline gallon energy equivalent, 126.67 cubic feet or 5.66 pounds of compressed natural gas shall equal one gasoline gallon; or

(2) for purposes of converting the energy equivalent of liquefied natural gas to a diesel gallon energy equivalent, 6.06 pounds of liquefied natural gas shall equal one diesel gallon.

**History:** L. 1959, ch. 405, § 3; L. 1973, ch. 402, § 3; L. 1976, ch. 426, § 7; L. 1983, ch. 320, § 8; L. 1989, ch. 209, § 38; L. 2014, ch. 81, § 9; July 1.