

**79-34,110. Users' quarterly report; form and content; separate report for each type of motor fuel; annual report, when.** (a) Except as hereinafter provided, every interstate motor fuel user shall on or before the last day of January, April, July and October of each year render to the director at the director's office in Topeka, upon a form prescribed and furnished by the director, a report certified to be true and correct showing for the quarter ending on the last day of the preceding month:

(1) The total number of miles that such interstate motor fuel user operates commercial motor vehicles within and without this state;

(2) the total number of gallons of motor fuel used by such interstate motor fuel user in operations of such commercial motor vehicles;

(3) the total number of miles that such interstate motor fuel user operates commercial motor vehicles within this state; and

(4) such further information as the director shall require.

(b) Whenever an interstate motor fuel user uses more than one type of motor fuel upon which different rates of tax are imposed, the reports required by this section shall be tabulated separately for each type of motor fuel. For each such type of motor fuel, the gallons used and the miles traveled shall be utilized in making the separate tabulation for such type of motor fuel.

(c) The director, if satisfied that the enforcement of the act and the revenues of this state will not be adversely affected, may exempt from the reporting requirements of subsection (a) any interstate motor fuel user whose operations during the current year are substantially within this state, whose operations into this state do not extend to a distance greater than 20 miles from the state boundary line, or whose tax liability under the act of which this section is amendatory for the preceding two years has been less than \$100 in each year and allow in lieu thereof an annual report to be made on forms provided by the director. A fee of \$10 may be charged for such annual report authorization forms, and any fee so charged shall be credited against any tax liability of the user shown by such annual report.

**History:** L. 1971, ch. 319, § 3; L. 1972, ch. 378, § 2; L. 1977, ch. 336, § 2; L. 1986, ch. 383, § 2; July 1.