

**79-3416. Transportation of fuels; report; manifest; required statement.** Every railroad, street railroad, interurban railroad or suburban railroad, every pipeline company, every common carrier, and every carrier for hire, who shall transport any liquid fuels, motor-vehicle fuels or special fuels, from any point outside of this state into this state, or between any two points in this state, or from any point in this state to any point outside this state, and every private carrier or other person who shall transport any liquid fuels, motor-vehicle fuels or special fuels from any other state into this state, or from this state into another state, or shall transport any liquid fuels, motor-vehicle fuels or special fuels exceeding 500 gallons in amount, for any distance exceeding 25 miles within this state, shall render a written report, under oath, to the director, on forms prescribed and furnished by the director, of all such transportation of liquid fuels, motor-vehicle fuels or special fuels so made to or from points within this state. Every such report shall cover a period of one calendar month and shall be rendered to the director on or before the 15th day of the month succeeding the month covered by such report, and shall show the true name and address of the consignor and the consignee, and if delivery has been to some person other than the original consignee, the name and address of the person to whom delivery was actually made, the date and the point of delivery, and the name and the number of gallons of the liquid fuels, the motor-vehicle fuels or the special fuels delivered. If such transportation was by tank car, such report shall also show the number and initials of each tank car, if such transportation was by motor truck such report shall show the motor and license number of each truck, and if such delivery was made by any other means the report shall show the manner in which such transportation and delivery was made; such records and reports are required pursuant to the police and taxing powers of this state for the purpose of promoting the public health and safety and of aiding in the administration of the tax on motor-vehicle fuels or special fuels.

Every carrier or other person transporting motor-vehicle fuel or special fuel by tank car, tank truck or trailer from a refinery, place of manufacture or production, or pipeline terminal, or importing motor-vehicle fuel or special fuel into this state by tank car, tank truck or trailer for use, sale, or delivery in the state of Kansas shall carry a manifest on forms prescribed, prepared and furnished by the director or on forms furnished by the manufacturer, refiner or terminal operator and approved by the director showing the date of the use, sale, or delivery, the purchaser and the purchaser's address, the point of delivery, the product type or types and the quantity sold corrected to 60 degrees Fahrenheit, the means of delivering, including the license number, if any, liquid-fuels carrier's license number, and other number and description of such tank car, tank truck or trailer. Any manifest, bill of lading, shipping paper or invoice for special fuel which is indelibly dyed in accordance with regulations prescribed pursuant to 26 U.S.C. § 4082 shall include the statement "DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE." Every person receiving or importing motor-vehicle fuel or special fuel or any part of the same shall receipt at the place provided on such manifest for the quantity received or imported by such person. The director may prescribe the number of copies of such manifest and the manner and time of delivering the same to the director, ports of entry, or other disposition of copy by the carrier, consignor, consignee, distributor, or other person in any manner connected with or dealing with such shipment.

For the period July 1, 1995 through June 30, 1996, the point of delivery referred to in this section shall include at a minimum the city and state of actual delivery. On and after July 1, 1996, the point of delivery referred to in this section shall include at a minimum the address, city and state of actual delivery. The facility number issued by the Kansas department of health and environment, authorized under K.S.A. 65-34,100 et seq., and amendments thereto, may be substituted in lieu of the point of delivery.

**History:** L. 1933, ch. 317, § 16; L. 1939, ch. 330, § 13; L. 1992, ch. 106, § 15; L. 1995, ch. 262, § 37; L. 2006, ch. 81, § 6; April 13.