**Memorandum**

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| **Identifying Information:** | **--** |

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| **Tax Type:** | **Motor Vehicle Fuel Tax** |
| **Brief Description:** | **Historical Petroleum Products Inspection Fee Rates from 1935 to present** |
| **Keywords:** |  |
| **Approval Date:** | **11/25/2008** |

**Body:**

**MEMORANDUM**

**Brief Description: Petroleum Products Inspection Fee Rates and Effective Dates**

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| PETROLEUM PRODUCTS INSPECTION FEE EFFECTIVE DATES | RATE (PER BARREL) |
| July 1, 1935 - March 31, 1949 | $.03 |
| April 1, 1949 - June 30, 1990 | $.005 |
| July 1, 1990 - June 30, 1996 | $.01 |
| July 1, 1996 - December 31, 2008 | $.015 |
| January 1, 2009 - June 30, 2010 | $.0135 |
| July 1, 2010 - | $.015 |

**Sources: House Bill 2145 from the 2007 Legislative Session and K.S.A. 55-426.**  
**NOTE: Per K.S.A. 55-426, for the purposes of this fee, 50 gallons is to be considered**  
**and counted as a barrel.**

**Date Composed: 11/25/2008 Date Modified: 02/12/2009**