

Notice

Notice Number: 01-06
Tax Type: Motor Vehicle Fuel Tax
Brief Description: Sale of Motor Fuel to Retailers and Individuals on Indian Reservations and Lands.
Keywords:
Approval Date: 09/11/2001

Body:

Division of Tax Operations

NOTICE 01-06

To: Motor Fuel Importers and Distributors

From: Kansas Department of Revenue, Division of Taxation

Subject: Sale of Motor Fuel to Retailers and Individuals
on Indian Reservations and Lands

Date: September 11, 2001

Please be advised that the Federal District Court, District of Kansas, has lifted the injunction previously imposed against the State of Kansas prohibiting the Kansas Department of Revenue from collecting motor fuel tax from distributors, importers and others selling or delivering motor fuel to fuel retailers on the following reservations: Kickapoo Tribe in Kansas, Sac & Fox Tribe of Missouri in Kansas and the Iowa Tribe of Kansas and Nebraska

Therefore, effective August 21, 2001, you are required to report and remit Kansas fuel taxes on deliveries of fuel to any retailer in the State of Kansas regardless of location.

Failure to comply with Kansas fuel tax reporting and remittance statutes will require the state to take any action it deems necessary to enforce state fuel tax laws. Your attention and cooperation to this matter is appreciated.

To the extent that any prior notice, opinion or guide contradicts this Notice, the same are hereby repealed and are of no effect.

Jeffrey Lochow, Director
DIVISION OF TAXATION

Date Composed: 09/17/2001 Date Modified: 10/10/2001

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