

# Notice

**Notice Number:** Public Water Supply Fee  
**Tax Type:** Water Protection Fee  
**Brief Description:** Public Water Supply Fee  
**Keywords:**  
**Effective Date:** 01/29/1993

---

**Body:**

Notice

**TO:** Water Retailers

**FROM:** Kansas Department of Revenue  
Business Tax Bureau  
**SUBJECT:** Public Water Supply Fee

**DATE:** January 29, 1993

On December 31, 1992, the Rules and Regulations Board approved the Kansas Department of Health and Environments New Temporary Kansas Administrative Regulation 28-15-12. The effect of this regulation is to impose a public water supply fee of two-tenths of one cent [\$.002] per 1,000 gallons of water sold at retail. This fee is in addition to the current three cents [\$.03] per gallons water protection fee. The effective date of the change is January 1, 1993. Therefore, retail sales of water sold on and after January 1, 1993 are subject to a combined fee at a rate of three and two-tenths cents [\$.032] per 1,000 gallons. The public water supply fee will be reported on your water protection fee return that is remitted quarterly to the Department of Revenue.

House Bill No. 3167, enacted by the 1992 Kansas Legislature, enables the Kansas Department of Health and Environment to establish through regulation a system of fee for inspection and regulation of public water supplies. The bill established a maximum rate of two-tenths cent [\$.002] per 1,000 gallons of water sold at retail.

If you have any questions regarding the application of the Public Water Supply Fee, please write the Business Tax Bureau, Kansas Department of Revenue, Topeka, Kansas 66625-0001, or call [913] 296-2406.

**Date Composed:** 10/06/1997 **Date Modified:** 10/10/2001

[\*Return to KSA Listing\*](#)