

Notice

Notice Number:
Tax Type: Motor Vehicle Fuel Tax
Brief Description: Garbage, Refuse or Solid Waste Disposal Licenses
Keywords:
Effective Date: 03/18/1988

Body:

NOTICE

TO: Garbage, Refuse or Solid Waste Disposal Licenses

FROM: Kansas Department of Revenue
Business Tax Bureau
Motor Fuel Tax Section

SUBJECT: Non-Highway Fuel Tax Exemptions

DATE: March 18, 1988

This is to advise you the Department of Revenue has determined that persons who operate trucks designed equipped and used exclusively for garbage, refuse or solid waste disposal are entitle to claim 35% of the fuel used in said trucks exempt from fuel tax. This 35% exemption has been determined to be fuel used for non-highway purpose.

With respect to the motor-vehicle fuel tax, said persons may obtain a refund of the tax paid based upon this 35% exemption. Persons licensed as special fuel users may claim this 35% as an exemption.

Any person claiming a percentage greater than 35% must maintain records and documentation supporting the greatest percentage.

It should be noted that when fuel is purchased and the fuel tax is either refundable or exempt, the fuel is subject to the appropriate sales/use tax.

This notice is effective January 1, 1988, and supersedes all pervious notice, ruling, opinions and decisions issues by Department of Revenue.

Should you have any questions regarding this notice, or need any addition. Please write the Kansas Department of Revenue, Business Tax Section, Third Floor, Robert B. Docking State Office Building, Topeka, Kansas 66625-0001, or Telephone [913] 296-2412.

Date Composed: 10/06/1997 **Date Modified:** 04/07/2006

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