

# Notice

**Notice Number:**  
**Tax Type:** Motor Vehicle Fuel Tax  
**Brief Description:** School Districts and Nonpublic Schools  
**Keywords:**  
**Effective Date:** 07/01/1995

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**Body:**

## NOTICE

TO: School Districts and Nonpublic Schools

FROM: Kansas Department of Revenue, Motor Fuel Tax Section

SUBJECT: House Bill 2161

DATE: May 8, 1995

House Bill 2161 was passed in the 1995 Legislative session and will become law on July 1, 1995. The bill includes an amendment aimed at assisting school districts and nonpublic schools when purchasing motor vehicle fuels or special fuels for use in their buses. The following provisions were made:

### DEFINITION

"School bus" means every bus, as defined by K.S.A. 8-1406, and amendments thereto, which is: (1) Privately owned and contracted for, leased or hired by a school district or nonpublic school for the transportation of pupils, students or school personnel to or from school or to or from school-related functions or activities; or (2) owned and operated by a school district or nonpublic school which is registered under the provisions of K.S.A. 8-126 et seq., and amendments thereto, used for the transportation of pupils, students or school personnel to or from school or to or from school-related functions or activities".

### EXEMPTION/REFUND PROVISIONS

School buses which *are not* registered under the provision of K.S.A. 8-126 et seq., may purchase dyed diesel fuel without the motor fuel tax. Those school buses using gasoline or clear diesel fuel must apply for a refund of motor fuel tax.

For school buses which are registered under the provision of K.S.A. 8-126 et seq., motor fuel tax *will* be included at the time of purchase. Any school bus, meeting the definition above, which uses motor-vehicle fuels or special fuels for the transportation of pupils, students or school personnel to or from school or to or from school-related functions or activities will be eligible for a refund of motor fuel tax paid. A Motor Fuel Refund Permit will need to be obtained by the *purchaser* of the fuel. All requirements under the Motor Fuel Refund provisions will apply to the permit holder.

Applications for Motor Fuel Refund permits can be obtained by contacting the Motor Fuel Refund Section at (913) 296-4466.

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

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