

79-6a02. Same; statement or schedule; contents; failure to file, penalty; extension, waiver or reduction of penalty; recomputation, when. On or before May 15, 2012 and 2013, every person, firm or corporation which was a motor carrier on January 1 of such year and who or which owned, used or operated any over-the-road motor vehicles or rolling equipment in the state of Kansas during the preceding year shall (if a firm or corporation by its president, secretary or principal acting officer or agent) return to the director of property valuation, upon forms furnished by the director, a sworn statement or schedule as follows:

1. A list of all certificates, licenses and permits which have been issued to the operator as a motor carrier by the Kansas state corporation commission.
2. The total number of miles for which all over-the-road motor vehicles used in the state of Kansas were operated in Kansas and everywhere during the calendar year prior to making such report.
3. The complete list of over-the-road vehicles and rolling equipment owned, used or operated in the state of Kansas by such motor carrier during the preceding calendar year and giving the name and number, model and value of the same, except that interchange equipment and trip-leased equipment shall be listed only by the owner.
4. In case any motor carrier holding a certificate of convenience and necessity, an interstate license as a common or exempt carrier from the corporation commission of the state of Kansas between January 1 and March 1 of 2012 and 2013 did not own, use or operate any over-the-road motor vehicle or rolling equipment in the state of Kansas during the preceding calendar year such motor carrier shall on or before March 20 of such year file with the director of property valuation a complete list and number of over-the-road motor vehicles and rolling equipment owned, used or operated by such motor carrier in the state of Kansas between January 1 and March 1 of 2012 and 2013, in which such list is filed together with a verified statement estimating the number of miles such motor carrier expects such equipment to be operated in the state of Kansas and everywhere during such year.
5. In case any motor carrier required to file a statement under the provisions of this act fails to make and file such statement on or before May 15, the director of property valuation shall, after the director has ascertained the value of the property, of such motor carrier from any other sources available to the director, add 50% additional value as a penalty for failure to file a report, but such assessment shall not relieve the motor carrier from the duty to file such report or statement, except that for good cause shown the director of property valuation may extend the time in which to make and file such statement, except that whenever, in the judgment of the director of property valuation the failure of any motor carrier to comply with this provision is due to a good and reasonable cause, the director of property valuation may at the director's discretion waive or reduce any of the penalty herein provided upon making a record of the director's reason therefor. In the event a motor carrier shall file a statement for any year within one year after such statement was due, the director of property valuation shall recompute the assessment, tax and penalty on the basis of such statement.

History: L. 1929, ch. 288, § 2; L. 1931, ch. 303, § 1; L. 1935, ch. 300, § 1; L. 1949, ch. 466, § 1; L. 1955, ch. 399, § 2; L. 1959, ch. 369, § 2; L. 2003, ch. 124, § 34; L. 2012, ch. 87, § 6; July 1.