

79-34,122. Unlawful acts by interstate motor fuel users; penalties. (a) Any person who willfully makes a false statement orally, or in writing, or knowingly presents a fraudulent receipt for the sale of motor fuel, for the purpose of obtaining or attempting to obtain or to assist any other person, partnership or corporation to obtain or attempt to obtain a credit or refund or reduction of liability for taxes under this act shall be guilty of a misdemeanor, and: (1) For a first conviction thereof shall be fined not more than \$500 or imprisoned in the county jail for not more than 30 days, or by both such fine and imprisonment; and (2) for a second or subsequent conviction thereof, within two years thereafter, shall be fined not more than \$1,000 or imprisoned in the county jail for not more than 30 days, or by both such fine and imprisonment.

(b) Any interstate motor fuel user who engages in operations within this state without a valid license, motor fuel permit or temporary authorization issued by the director shall pay a fine in accordance with K.S.A. 8-2118, and amendments thereto.

History: L. 1971, ch. 319, § 15; L. 1980, ch. 44, § 4; L. 2004, ch. 114, § 9; L. 2006, ch. 119, § 2; July 1.