

## 2021 Kansas Statutes

79-3424. **Exempt from other taxes.** The business of using, manufacturing or selling of motor-vehicle fuels or special fuels shall not be subject to any excise, license, privilege or occupation tax other than the one herein imposed, whether such tax be imposed by the state of Kansas or by any municipal corporation or other political subdivision of this state; and no municipal corporation, or other political subdivision of this state, shall levy or collect any tax upon, or measured by, the sale, receipt, importation, distribution or use of motor-vehicle fuel or special fuel, or any excise, license, privilege, or occupational tax upon the business of manufacturing, using, selling or delivering motor-vehicle fuels or special fuels.

**History:** L. 1933, ch. 317, § 24; L. 1992, ch. 106, § 21; L. 2006, ch. 81, § 8; April 13.