

## 2021 Kansas Statutes

**79-3462a. Importers of motor-vehicle fuels or special fuels; claim for refund; limitations.** No claim for refund of tax imposed by the Kansas motor-fuel tax law based upon any decision of the Kansas supreme court or any federal court that importers are not subject to any provision of the motor-fuel tax law, including, but not limited to, the remittance and payment provisions of the motor-fuel tax law, shall be allowed for tax paid prior to the date of such decision.

**History:** L. 2006, ch. 81, § 12; April 13.