



Listed below are fuel tax amounts for both the state and federal governments:

	STATE FUEL TAX	FEDERAL FUEL TAX
Type of Fuel	Amount of Tax Per Gallon	Amount of Tax Per Gallon
Gasoline	24.0 ¢	18.4¢
Gasoline Blended Product	24.0¢	18.4¢
Diesel	26.0¢	24.4¢
Propane	23.0¢	30.0¢ *

* Source - Kansas Propane Education and Research Council

Kansas Fuel Tax Information

- School vehicles which are eligible for Kansas Motor Fuel Tax Refund:
 - Every motor vehicle that is: (1) Privately owned and contracted for, leased or hired by a school district or nonpublic school for the transportation of pupils, or students 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 that is registered under the provisions of K.S.A. 8-126 et seq., and amendments thereto, used for the transportation of pupils, or students from to or from school or to or from school related functions or activities.
 - Only applies to fuel purchased after July 1, 2019 (House Bill 2087) for school passenger vehicles.
- School/Activity Buses are only eligible for a Kansas Motor Fuel Tax Refund when the bus is being used for the transportation of pupils, students to or from school or to or from school-related functions or activities.
- School/activity buses being used for purposes other than pupil transportation under the provisions found in KSA 72- 6498 are not eligible for a Kansas Motor Fuel Tax Refund
- Gasoline, Gasoline Blended Products and Diesel purchased prior to July 1, 2019, for use in school passenger vehicles, to transport pupils, or students to or from school or school related activities are not eligible for Kansas Motor Fuel Tax Refund.
- Dyed Diesel Fuel also known as “Ruby Red” (diesel fuel purchased without motor fuel tax) may be used in School/Activity Buses which are not tagged and only when the bus is being used for the transportation of pupils, or students to or from school or to or from school related functions or activities.
- School/activity buses being used for purposes other than pupil transportation under the provisions found in KSA 72- 6498 are not to use ruby red diesel.
- School passenger vehicles used to transport school personnel are not exempt Kansas Motor Fuel Tax.
- Other school owned vehicles, i.e., maintenance and delivery vehicles may not use “Ruby Red”, nor apply for a refund on the fuel, unless the vehicle is used in an off-road manner.
- All eligible Kansas Motor Fuel Tax refunds must be applied for through the Kansas Department of Revenue
 - A Motor Fuel Refund Permit will need to be obtained by the purchaser of the fuel.
 - There are two ways to obtain the Application for Motor Fuel Refund permit (Form MF 51)
 - Download: <https://www.ksrevenue.org/pdf/mf51.pdf>
 - Call: Motor Fuel Refund Section, Kansas Department of Revenue at (785) 368-8222 (automated voice system – press 5, then 6 then 1).
 - The permit is good for three years and is \$6.00.
 - A list of all your vehicles/equipment must be included on the refund permit application
 - You will also need to complete an Agreement To Maintain Motor Fuel Refund Records
 - Agreement is available for download: <https://www.ksrevenue.org/pdf/mf112.pdf>
 - A minimum \$25 refund is required when applying.
 - A claim form will be mailed to you after completion of the application and agreement form
- Note: Every claim for refund submitted requires a listing of vehicles/equipment for which the claim is being made.
- There would be no state LP-gas (propane) taxes if the school/activity buses are; owned and operated by the school district, and not required to be tagged.
- Resource Publication, KDOR’s Kansas Business Taxes for Schools & Educational Institutions

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Federal Fuel Tax Information

- Gasoline – purchases made using cash; checks or credit cards, the school or supplier can file the claims. If the supplier is an IRS registered UV (ultimate vendor) or CC (credit card issuer), only they are permitted to file the claims.
- Diesel – for purchases paid with cash, checks or credit cards; only the IRS registered UV or CC Company is permitted to file the claims. However, if a credit card is used and the card company is not IRS registered, the school is permitted to file a claim only for those specific purchases.
- Propane – No FET is applicable when sold to a school for use in a vehicle. If FET is paid, the school can file a claim.
- Districts can file Form 8849 with Sch. 1 – must be at least at \$750 & the FET was paid to your fuel supplier. Fiscal quarters may be combined to reach \$750. An annual Form 8849 “Claim for Refund” can be filed at the end of your fiscal year for any FET amount (no minimum) which was not refunded during the year.
- If you are unsure whether the federal fuel tax is included in the price you pay, always contact your fuel supplier before filing any claims.

Federal Fuel Tax on Credit Card Purchases:

- If undyed diesel is purchased without the use of a credit card, only the Form 637 IRS registered ultimate vendor can file the claims. The school cannot file for diesel claims.
- If gasoline fuels are purchased without the use of a credit card, the Form 637 IRS registered ultimate vendor can only file the claims. If the supplier is not registered, then the school may file the claim for gasoline or gasoline blended fuels.
- If a credit card is used to purchase either undyed diesel or gasoline fuels, the schools may file a claim on taxed diesel or gasoline; but only if the credit card company is not registered as a Form 637 IRS credit card issuer of fuels. If they are registered, then the credit card company is required to file the claims.

More Information:

CERTIFICATE OF BUYER OF TAXABLE FUEL FOR USE BY A STATE OR NONPROFIT EDUCATIONAL ORGANIZATION
(A form used to support credit card issuer’s claim for a credit, refund, or payment under § 6416(a)(4)(B) or § 6427(l)(6)(D) of the Internal Revenue Code.) This form can be found on the KSDE School Transportation Safety Fuel Tax Information Webpage

IRS Publication 510, Chapter 2, discusses fuel credits and has copies of the exemption certificates. This publication can be downloaded from the IRS webpage at;
<https://www.irs.gov/pub/irs-pdf/p510.pdf>

IRS Form 8849 (Schedule 1) - “Claim for Refund” can also be downloaded from the IRS website:
<http://www.irs.gov/uac/Form-8849,-Claim-for-Refund-of-Excise-Taxes>