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**Biofuels Statutory Citations**

**State of Kansas**

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## Biofuels Statutory Citations

### STATE OF KANSAS

*This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2013. It is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute, the applicability of the statute (ethanol, biodiesel, or both), and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.*

<b>Title</b>	<b>Citation</b>	<b>Applicability</b>	<b>Description</b>
Tax credit for alternative-fueled property (2012)	<a href="#">KAN. STAT. § 79-32,201</a>	Both	Creates an income tax credit for corporations that invest money into purchasing alternative fuel vehicles, convert existing vehicles to run on alternative fuels, or establish a fueling station that supplies alternative fuels.
Ethyl Alcohol Incentive Fund (2011)	<a href="#">KAN. STAT. §§ 79-34,160 TO 79-34,164</a>	Ethanol	Creates an incentive fund out of annual allocations from the state treasurer. The Department of Revenue should use these funds to provide a \$.035/gallon incentive for every gallon of blended ethanol sold by the producer. Sunsets July 1, 2018.
Fuel tax (2010)	<a href="#">KAN. STAT. § 79-34,141</a>	Ethanol	Set the minimum fuel tax for E85 at \$.17/gallon, compared to \$.24/gallon on non-E85 fuels.
Incentive for renewable fuel retails (2007)	<a href="#">KAN. STAT. § 79-34,170 TO 79-34,176</a>	Both	Creates an incentive for dealers of renewable fuels, so long as they meet the distribution threshold for any quarter during the year. Sunsets January 1, 2026.

Purchase or lease of motor vehicle by state (2007)	<a href="#">KAN. STAT. § 75-4617</a>	Ethanol	Requires state agencies to purchase E-85 compatible vehicles unless the manufacturer does not make a model that has an E-85 engine, or the vehicle would cost at least \$250 more than a comparable non-E-85 model. Diesel vehicles, highway patrol, and vehicles purchased to fulfill federal requirements are exempt.
Biofuel storage and blending tax credit (2007)	<a href="#">KAN. STAT. §§ 79-32,251 TO 79-32,255</a>	Both	Creates an income tax credit for a portion of investments made for biofuels blending or storage equipment. Also provides for accelerated depreciation on the equipment.
Biomass-to-energy property tax credit (2007)	<a href="#">KAN. STAT. § 79-229</a>	Both	Provides a property tax exemption for any new or expanded biomass-to-energy plant property for ten years after construction is complete. Excludes fuels developed from corn or grain sorghum suitable for human consumption from any biomass-to-energy funding or tax incentives.
Financing biomass-to-energy plants (2007)	<a href="#">KAN. STAT. § 74-8949B</a>	Both	Authorizes the state finance authority to issue bonds to provide financing for the building and expansion of biomass-to-energy plants. Excludes fuels developed from corn or grain sorghum suitable for human consumption from any biomass-to-energy funding or tax incentives.
Biomass-to-energy tax credit (2007)	<a href="#">KAN. STAT. §§ 79-32,233 TO 79-32,237</a>	Both	Creates an income tax credit for a portion of investments made for new or expanded biomass-to-energy plants. Also provides for accelerated depreciation on the equipment. Excludes fuels developed from corn or grain sorghum suitable for human consumption from any biomass-to-energy funding or tax incentives.
Biodiesel incentive fund (2007)	<a href="#">KAN. STAT. §§ 79-34,155 TO 79-34,159</a>	Biodiesel	Creates an incentive fund out of annual allocations from the state highway fund. The Department of Revenue should use these funds to provide a \$.30/gallon incentive for every gallon of biodiesel sold by the producer. Sunsets July 1, 2016.

Fuel purchases by state agencies (2003)	<a href="#">KAN. STAT. § 75-3744A</a>	Both	Requires state agencies to purchase fuel that is at least 10% ethanol or 2% biodiesel, so long as the price is not \$.10/gallon more expensive than other fuels.
Petroleum products-penalties (2003)	<a href="#">KAN. STAT. § 55-443</a>	Biodiesel	Anyone that represents a diesel fuel to contain biodiesel but is not made of at least 2% renewable fuel can be held liable for a civil penalty between \$100-\$5,000.
Alternative-fueled motor vehicles (1995)	<del>KAN. STAT. § 75-4616</del> <b>(REPEALED JULY 1, 2012)</b>	Both	Set percentage of alternative fuel fleet vehicles to be purchased by state agencies. 75% after 2000 shall be alternative fuel vehicles.
Development of agricultural products (1979)	<a href="#">KAN. STAT. § 74-5029</a>	Ethanol	Declares state policy to encourage and assist the development and expansion of agricultural ethyl alcohol.