**Memorandum**

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| --- | --- |
| **Identifying Information:** | **Tax Rates** |

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| --- | --- |
| **Tax Type:** | **Motor Vehicle Fuel Tax** |
| **Brief Description:** | **Historical Tax Rates from 1925 to 2014** |
| **Keywords:** |  |

**Body:**  
  
Kansas Department of Revenue, Research and Revenue Analysis  
  
**Kansas Motor Fuel Tax Rates**  
[Motor fuels tax is per gallon; trip permits are each; oil inspection fee is per barrel (50 gallons)]

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Legislative Session Year | Effective Date | Fiscal Year | Gasoline | Gasohol | E-85 Gasohol | Diesel | Liquified Natural Gas\* | LP-Gas | Compressed Natural Gas\* | Motor Carrier Trip Permits | Inventory Tax | Oil Inspection Fee (bbl) |
| 1925 | 5-1-25 | 1925 | $0.02 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif |
| 1929 | 4-29-29 | 1929 | $0.03 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif |
| 1935 | 7-1-35 | 1936 | $0.03 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif |
| 1941 | 7-1-41 | 1942 | $0.03 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.03 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.03 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.03 |
| 1945 | 3-1-46 | 1946 | $0.04 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.04 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.04 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.03 |
| 1949 | 4-1-49 | 1949 | $0.04 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.04 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.04 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.03 |
| 1949 | 7-1-49 | 1950 | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.005 |
| 1955 | 7-1-56 | 1956 | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.005 |
| 1956 | 7-1-56 | 1957 | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.005 |
| 1957 | 7-1-57 | 1958 | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.005 |
| 1959 | 7-1-59 | 1959 | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.005 |
| 1969 | 7-1-69 | 1970 | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.08 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.02 | $0.005 |
| 1971 | 7-1-76 | 1972 | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.08 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $3.00 | $0.02 | $0.005 |
| 1976 | 7-1-77 | 1977 | $0.08 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $3.00 | $0.01 | $0.005 |
| 1977 | 3-1-76 | 1978 | $0.08 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $5.00 | $0.01 | $0.005 |
| 1979 | 7-1-77 | 1980 | $0.08 | $0.03 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $5.00 | $0.01 | $0.005 |
| 1979 | 7-1-79 | 1981 | $0.08. | $0.04 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $5.00 | $0.01 | $0.005 |
| 1979 | 7-1-80 | 1982 | $0.08 | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $5.00 | $0.01 | $0.005 |
| http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif |
| KAR\* | 7-1-81 | 1982 | $0.08 | $0.05 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | $0.07 | $5.00 | $0.01 | $0.005 |
| 1979 | 5-1-82 | 1983 | $0.08 | $0.06 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.07 | $0.07 | $6.00 | $0.02 | $0.005 |
| 1983 | 7-1-83 | 1984 | $0.10 | $0.06 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.12 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.09 | $0.09 | $6.50 | $0.02 | $0.005 |
| 1983 | 1-1-84 | 1984 | $0.11 | $0.06 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.13 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | $0.10 | $6.50 | $0.01 | $0.005 |
| 1985 | 7-1-85 | 1986 | $0.11 | $0.07 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.13 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | $0.10 | $6.50 | $0.01 | $0.005 |
| 1985 | 7-1-86 | 1987 | $0.11 | $0.08 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.13 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | $0.10 | $6.50 | $0.01 | $0.005 |
| 1987 | 7-1-87 | 1988 | $0.11 | $0.11 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.13 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.10 | $0.10 | $6.50 | $0.03 | $0.005 |
| 1989 | 7-1-89 | 1990 | $0.15 | $.0.15 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.17 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.14 | $0.14 | $8.50 | $0.04 | $0.005 |
| 1989 | 7-1-90 | 1991 | $0.16 | $0.16 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.18 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.15 | $0.15 | $9.00 | $0.01 | $0.005 |
| 1989 | 7-1-91 | 1992 | $0.17 | $0.17 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.19 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.16 | $0.16 | $9.50 | $0.01 | $0.005 |
| 1989 | 7-1-92 | 1993 | $0.18 | $0.18 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.20 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.17 | $0.17 | $10.00 | $0.01 | $0.005 |
| 1990 | 7-1-90 | 1991 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.01 |
| 1996 | 7-1-96 | 1997 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.015 |
| 1999 | 7-1-99 | 2000 | $0.20 | $0.20 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.22 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.19 | $0.19 | $11.00 | $0.02 | $0.015 |
| **2001** | **7-1-01** | **2002** | **$0.21** | **$0.21** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.23** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.20** | **$0.20** | **$11.50** | **$0.01** | **$0.015** |
| **2002** | **7-1-02** | **2003** | **$0.23** | **$0.23** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.25** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.22** | **$0.22** | **$12.50** | **$0.02** | **$0.015** |
| **2002** | **7-1-03** | **2004** | **$0.24** | **$0.24** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.26** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.23** | **$0.23** | **$13.00** | **$0.01** | **$0.015** |
| **2006** | **1-1-07** | **2007** |  |  | **$0.17** |  | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif |  |  |  |  |  |
| **2008** | **1-1-09** | **2009** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.0135** |
| http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif |
| **2010** | **7-1-10** | **2011** | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | **$0.015** |
| 2014 | 7-1-2014 | 2015 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | $0.26 | $0.23 | $0.24 | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif | http://rvpolicy.kdor.ks.gov/icons/ecblank.gif |

\* Per House Bill 2057 from the 2014 Legislative Session the conversion formula of CNG from 120 cubic feet  
to 126.67 cubic feet or 5.66 pounds of compressed natural gas to equal one gasoline gallon equivalent.  
It also adds a conversion formula for Liquefied Natural Gas (LNG) for 6.06 pounds to equal one diesel gallon.  
  
Sources: Kansas Statutes Annotated: 55-426;79-34,141;79-34,118 and KAR 92-14-9  
Kansas Department of Revenue, Motor Fuel Tax Section  
Kansas Legislative Research, KANSAS TAX FACTS, various  
Kansas Department of Transportation, SELECTED STATISTICS, various  
Kansas Administrative Regulations  
  
  
  
  
  
  
**Date Composed: 10/06/1997 Date Modified: 07/23/2014**