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2024 Kansas Statutes

Chapter 79 - Taxation

Article 32 - Income Tax

79-32,251 Biofuel storage and blending equipment; credits for certain investments; definitions.

Universal Citation:

KS Stat § 79-32,251 (2024) ○

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79-32,251. Biofuel storage and blending equipment; credits for certain investments; definitions.

As used in K.S.A. 79-32,251 through 79-32,255, and amendments thereto:

(a) "Biofuel" means fuel made from organic matter, including solid and liquid organic waste, but excluding fuel made from oil, natural gas, coal or lignite, or any product thereof.

(b) "Fuel terminal" means a fuel storage and distribution facility which is supplied by motor vehicle, pipeline or marine vessel and from which motor fuels may be removed at a rack. "Fuel terminal" does not include any facility at which motor fuel blend stocks and additives are used in the manufacture of products other than motor fuels and from which no motor fuels are removed.

(c) "Qualified investment" means expenditures made for purchase, construction or installation of storage and blending equipment.

(d) "Refinery" means an industrial process plant, located in this state, where crude oil is processed and refined into petroleum products.

(e) "Storage and blending equipment" means any equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant. "Storage and blending equipment" does not include equipment used only for denaturing ethyl alcohol.

History: L. 2007, ch. 113, § 32; July 1.

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