## **Memorandum**

Brief Description: Historical Environmental Assurance Fees from 1990 to Present

Body: Kansas Department of Revenue, Research and Revenue Analysis
Kansas Environmental Assurance Fees

(.01 per gallon)

## ASSURANCE FEE WAS APPLICABLE

April 1, 1990 - July 31, 1990

November 1, 1990 - January 31, 1991

July 1, 1992 - May 6, 1993

July 1, 1993 - December 31, 1993

September 1, 1994 - July 31, 1995

April 1, 1996 - June 30, 1996

May 1, 1997 - February 28,1998

June 1, 1998 - November 30, 1998

August 1, 1999 - November 30, 1999

**August 1, 2001 – December 31, 2001** 

May 1, 2002 – September 30, 2002

**April 1, 2003 – September 30,2003** 

February 1, 2004 – December 31, 2004

May 1, 2005 – February 28, 2006

July 1, 2006 – September 30, 2007

April 1, 2008 - November 30, 2008

March 1, 2009 – June 30, 2010

March 1, 2011 – Dec 31, 2011

September 1, 2012 – April 30, 2014

October 1, 2014 – August 31, 2016

February 1, 2017 – May 31, 2019

January 1, 2020 -

## ASSURANCE FEE WAS NOT APPLICABLE

August 1, 1990 - October 31, 1990

February 1, 1991 - June 30, 1992

May 7, 1993 - June 30, 1993

January 1, 1994 - August 31, 1994

August 1, 1995 - March 31, 1996

July 1, 1996 - April 30, 1997

March 1, 1998 - May 31, 1998

December 1, 1998 - July 31, 1999

December 1, 1999 - July 31, 2001

January 1, 2002 – April 30, 2002

October 1, 2002 – March 31, 2003

October 1, 2003 – January 31, 2004

January 1, 2005 – April 30, 2005

March 1, 2006 – June 30, 2006

October 1, 2007 – March 31, 2008

December 1, 2008 – February 28, 2009

July 1, 2010 – February 28, 2011

January 1, 2012 – August 31, 2012

May 1, 2014 - September 30, 2014

September 1, 2016 – January 31, 2017

June 1, 2019 – December 31, 2019

\* Kansas Administrative Regulations,

Sources: Kansas Statutes Annotated: 65-34,102. 65-34,117 Kansas Department of Revenue, Motor Fuel Tax Section