

Kansas Register

Ron Thornburgh, Secretary of State

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Legislature

Interim Committee Schedule

The following committee meetings have been scheduled during the period of July 27 through August 2:

Date	Room	Time	Committee
July 27	514-S	10:00 a.m.	Health Care Reform Legislative
July 28	514-S	9:00 a.m.	Oversight Committee
July 30	123-S	10:00 a.m.	Special Committee on Financial Institutions/Insurance
July 31	123-S	9:00 a.m.	
July 30 July 31	519-S 519-S	10:00 a.m. 9:00 a.m.	Special Committee on Assessment and Taxation

Agenda

Agenda not available.

Hearings – various health insurance mandates.

30th: Background briefings on tax implications of retail wheeling; public hearing — sales tax on manufacturing machinery and equipment (integrated production); public hearing — municipal and rural water district sales tax issues. 30th: Board of Tax Appeals — implementation of 1998 legislation; education savings accounts; local county appraisers' issues.

Jeff Russell Director of Legislative Administrative Services

Doc. No. 022674

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Register Office: Room 233-N, State Capitol (785) 296-3489 Fax (785) 291-3051

Kansas Arts Commission

Notice of Deadlines for Individual Arist Program

The Kansas Arts Commission has announced opportunities for Kansas artists available through the Individual Artist Program for 1999, including the Kansas Touring Program and the Kansas Artist Fellowships and Mini-Fellowships.

The commission is accepting applications from individual performing artists who live in Kansas and from Kansas-based performing groups, companies and ensembles for three-year appointments to the roster of the Kansas Touring Program. This roster of solo and ensemble artists generally includes—but is not limited to—story-telling, mime, dance, theater for adults and children, and classical, folk, ethnic, blues, jazz and gospel music.

The application deadline for the Kansas Touring Program roster is August 3. Completed applications with required support materials must bear an official U.S. Postal Service postmark not later than that date. Applications hand-carried or sent by express mail or overnight delivery must be received in the commission office not later than 5 p.m. on the deadline date to be accepted.

Each eligible application and its support materials will be reviewed by advisory panels of professionals and experts, and the full commission will act upon their recommendations in September.

The commission may award a Kansas Artist Fellowship of \$5,000 to a qualified artist in each of the following disciplines: music composition, choreography, film/video, interdisciplinary/performance art and play-writing. These disciplines alternate biennially with those of fiction, poetry, two-dimensional visual art, three-dimensional visual art, and crafts.

Up to 12 Mini-Fellowships of \$500 each are offered for 1999. An eligible artist may apply for a Mini-Fellowship in any one of the following disciplines: fiction, poetry, two-dimensional visual art, three-dimensional visual art, crafts, music composition, choreography, film/video, interdisciplinary/performance art and play-writing.

The application deadline for both the 1999 Kansas Artist Fellowships and the Mini-Fellowships is October 19. Completed applications with required support materials must bear an official U.S. Postal Service postmark not later than that date. Applications hand-carried or sent by express mail or overnight delivery must be received in the commission office not later than 5 p.m. on the deadline date to be accepted.

The fellowship applications will be evaluated by advisory panels of professionals and experts, and the commission will act upon their recommendations and award the fellowships early in 1999.

To request a copy of the guidelines and application booklet, contact the Kansas Arts Commission, 700 S.W. Jackson, Suite 1004, Topeka, 66603-3761, (785) 296-3335. Persons with special communication needs may use the Kansas Relay Service, (800) 766-3777.

Eric Hayashi Executive Director State of Kansas

Statewide Independent Living Council

Notice of Meeting

The Statewide Independent Living Council of Kansas, Inc. will meet at 10 a.m. Thursday, July 23, at the Independent Living Resource Center, 3330 W. Douglas, #101, Wichita. For further information, contact Terri Beard or Shannon Jones at (785) 234-6990 or (800) 217-4525.

Shannon Jones Executive Director

Doc. No. 022662

State of Kansas

Board of Technical Professions

Notice of Meetings

The Kansas State Board of Technical Professions will conduct its regular board meeting Friday, July 24, at the Shawnee Country Club, 913 S.E. 29th, Topeka. The Professional Engineer and Land Surveyor Committee will meet in the President's Room at 8:30 a.m., and the Architect and Landscape Architect Committee will meet in the PDR West Room at 10 a.m. The full board will meet at approximately 11 a.m. (at the conclusion of the committee meetings) in the President's Room. All meetings are open to the public.

Betty L. Rose Executive Director

Doc. No. 022677

State of Kansas

Department of Health and Environment

Notice of Hearing

The Kansas Department of Health and Environment is inviting all advocacy/interest groups with concerns, questions or ideas about the KDHE state fiscal year 2000 budget to attend and/or participate in an advocacy hearing. KDHE Secretary Gary R. Mitchell will accept written and oral testimony on legislative and budgetary policies and procedures with regard to funding requests.

The advocacy hearing will begin at 9 a.m. Wednesday, August 12, at the Department of Health and Environment, Room 1051, Landon State Office Building, 900 S.W. Jackson, Topeka.

Any individual with a disability may request accommodation in order to participate. Requests for accommodation should be made not later than July 31 by contacting Frances Lane at (785) 296-1522 or the Kansas Relay Center at (800) 766-3777.

Gary R. Mitchell Secretary of Health and Environment

Doc. No. 022682

Department of Health and Environment

Notice of Hearings

The Kansas Department of Health and Environment will conduct public hearings to collect comments on the document titled *Final Report of the Kansas Special Commission on Water Quality Standards*. The public hearings will be at the following dates, times and locations:

Date	Time	Location
August 11	1 p.m.	Independence Legion Room, Memorial Hall 401 N. Pennsylvania
August 11	1 p.m.	Hays City Commission Chambers 1507 N. Main
August 13	3 p.m.	Lawrence City Council Chambers 6th and Massachusetts
August 13	7 p.m.	Wichita City Council Chambers 455 N. Main

Background

In fulfillment of the requirements of K.S.A. 1997 Supp. 65-1,177, the Kansas Special Commission on Water Quality Standards submitted its final report dated June 30, 1998. The commission was tasked by the Kansas Legislature with reviewing a number of issues dealing with the development and implementation of water quality standards by the Kansas Department of Health and Environment. The final report is a compilation of the commission's findings and recommendations.

K.S.A. 1997 Supp. 65-1,177 also required KDHE to conduct public hearings on the commission's final report. The public hearings listed above will serve to fulfill that

requirement.

Copies of the report can be obtained by contacting Jeanne Woodard, Bureau of Water, Kansas Department of Health and Environment, Building 283, Forbes Field,

Topeka, 66620, (785) 296-5500.

Persons wishing to comment on the final report may direct their comments to the attention of Jeanne Woodard or provide comments at the public hearings. Due to the complex nature of the report, it is recommended that written comments accompany oral comments at the public hearings. To be considered in this matter, all comments must be provided to KDHE on or before August 21.

Any individual with a disability may request accommodation in order to participate in the public hearings and may request the final report in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting

Jeanne Woodard.

Gary R. Mitchell Secretary of Health and Environment

Doc. No. 022678

State of Kansas

Advisory Committee on Children and Families

Notice of Meeting

The Governor's Advisory Committee on Children and Families will meet at 10 a.m. Tuesday, July 21, in the Fatzer Courtroom, third floor, Kansas Judicial Center, 301 S.W. 10th Ave., Topeka. For more information, contact Hope Burns at (785) 296-3969.

John Zutavern Chair

Doc. No. 022663

State of Kansas

Department of Health and Environment

Request for Comments

The Kansas Department of Health and Environment is soliciting comments regarding a proposed air quality operating permit. Duke Energy Field Services has applied for a Class II operating permit in accordance with the provisions of K.A.R. 28-19-540. Emissions of nitrogen oxides and carbon monoxide were evaluated during the permit review process. The purpose of a Class II permit is to limit the potential-to-emit for these pollutants to below major source thresholds.

Duke Energy Field Services, Denver, Colorado, owns and operates a compressor station located at Section 9, Township 31S, Range 41W, Morton County, Kansas.

A copy of the proposed permit, permit application, all supporting documentation and all information relied upon during the permit application review process is available for public review during normal business hours at the KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, and at the KDHE southwest district office, 302 W. McArtor Road, Dodge City. To obtain or review the proposed permit and supporting documentation, contact Shawn Howell, (785) 296-1993, at the KDHE central office, or Wayne Neese, (316) 225-0596, at the KDHE southwest district office. The standard departmental cost will be assessed for any copies requested.

Direct written comments or questions regarding the proposed permit to Shawn Howell, KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, 66620. In order to be considered in formulating a final permit decision, written comments must be received by the close

of business August 17.

A person may request a public hearing be conducted on the proposed permit. The request for a public hearing shall be in writing and set forth the basis for the request. The written request must be submitted to Connie Carreno, Bureau of Air and Radiation, not later than the close of business August 17 in order for the Secretary of Health and Environment to consider the request.

Gary R. Mitchell Secretary of Health and Environment

State Banking Board

Notice of Meeting

The State Banking Board will meet at 9 a.m. Monday, August 17, in the conference room of the office of the State Bank Commissioner, Suite 300, Jayhawk Tower, 700 S.W. Jackson, Topeka. The board reviews matters relating to its supervisory authority as set forth in K.S.A. 9-1801 *et seq.*

W. Newton Male State Bank Commissioner

Doc. No. 022666

State of Kansas

Department of Health and Environment

Request for Comments

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Duke Energy Field Services, Denver, Colorado, owns and operates a compressor station located at Section 1, Township 32S, Range 42W, Morton County, Kansas.

A copy of the proposed permit, permit application, all supporting documentation and all information relied upon during the permit application review process is available for public review during normal business hours at the KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, and at the KDHE southwest district office, 302 W. McArtor Road, Dodge City. To obtain or review the proposed permit and supporting documentation, contact Shawn Howell, (785) 296-1993, at the KDHE central office, or Wayne Neese, (316) 225-0596, at the KDHE southwest district office. The standard departmental cost will be assessed for any copies requested.

Direct written comments or questions regarding the proposed permit to Shawn Howell, KDHE, Bureau of Air and Radiation, Building 283, Forbes Field, Topeka, 66620. In order to be considered in formulating a final permit decision, written comments must be received by the close of business August 17.

A person may request a public hearing be conducted on the proposed permit. The request for a public hearing shall be in writing and set forth the basis for the request. The written request must be submitted to Connie Carreno, Bureau of Air and Radiation, not later than the close of business August 17 in order for the Secretary of Health and Environment to consider the request.

Gary R. Mitchell Secretary of Health and Environment State of Kansas

Department of Administration Division of Purchases

Notice to Bidders

Sealed bids for the following items will be received by the Director of Purchases, Landon State Office Building, 900 S.W. Jackson, Room 102, Topeka, until 2 p.m. on the date indicated and then will be publicly opened. Interested bidders may call (785) 296-2377 for additional information:

Monday, July 27, 1998 33194

Statewide—Ice and snow removal chemicals 31195

Kansas Correctional Industries—Wax emulsions and acrylic leveling agents

Tuesday, July 28, 1998 7925

Kansas Department of Wildlife and Parks—All labor and materials to repair pump and motor, Pleasanton 7926

Emporia State University—All labor and materials for boiler repair

Wednesday, July 29, 1998 33168

University of Kansas—Typewriter maintenance

Thursday, July 30, 1998

33196

Statewide—Bakery products

Tuesday, August 4, 1998 33189

Adjutant General's Department—Licensed security guard services, Fort Riley

33193

Department of Administration, Division of Architectural Services and Kansas state agencies— Printing services (large and small document digital printing)

> Tuesday, August 11, 1998 A-8574

Adjutant General's Department—Site drainage rehabilitation, National Guard Armory, Olathe

Request for Proposals Tuesday July 28, 1998

33177

Network management consulting for the Kansas Department of Administration, Division of Information Systems and Communications

> John T. Houlihan Director of Purchases

Doc. No. 022683

Pooled Money Investment Board

Notice of Investment Rates

The following rates are published in accordance with K.S.A. 75-4210. These rates and their uses are defined in K.S.A. 1997 Supp. 12-1675(b)(c)(d), and K.S.A. 75-4201(l) and 75-4209(a)(1)(B).

Effective 7-13-98 through 7-19-98

Term		Rate
1-89 days		5.46%
3 months		5.65%
6 months		5.52%
9 months		5.26%
12 months		5.47%
18 months		5.50%
24 months	,	5.45%

Clyde Graeber Acting Chairman

Doc. No. 022655

State of Kansas

Kansas Turnpike Authority

Notice of Hearing on Proposed Administrative Regulations

The Kansas Turnpike Authority will conduct a public hearing at 1:30 p.m. Tuesday, September 22, in the conference room of Polsinelli, White, Vardeman & Shalton, 555 S. Kansas Ave., Suite 301, Topeka, to consider adoption of proposed changes in existing rules and regulations

of the Kansas Turnpike Authority.
This 60-day notice of the public h

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written public comments on the proposed rules and regulations. All interested parties may submit written comments prior to the hearing to William W. Sneed, General Counsel, Kansas Turnpike Authority, 555 S. Kansas Ave., Suite 301, Topeka, 66603. All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed regulations during the hearing.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statements in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting William W. Sneed at (785) 233-1446 or through the Kansas Relay Center at (800) 766-3777. Handicapped parking is located at the southeast corner of the building near 6th and Kansas, and the main entrance to the building adjacent to this parking is accessible to individuals with disabilities.

These regulations are proposed for adoption on a permanent basis. A summary of the proposed regulations and their economic impact follows.

K.A.R. 39-1-1. Amendments to this regulation extend the maximum height, weight and length requirements for vehicles using the turnpike, as well as set maximum gross weight for vehicles of 120,000 pounds or as otherwise es-

tablished by Kansas law. The amendments clarify that disabled vehicles must be towed with a rigid tow bar or by an emergency vehicle with proper permits and equipment. The amendments clarify language regarding temporary restriction on movement of oversize vehicles under certain conditions. The amendments contain technical corrections, such as gender-neutralizing language, as well.

Economic impact: The amendments to the regulation will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

K.A.R. 39-1-8. The revocation revokes the regulation

regarding tolls and lost toll tickets.

Economic impact: The revocation will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

K.A.R. 39-1-9. Amendments to the regulation eliminate the reference to the 55 mile per hour speed limit.

Economic impact: The amendments to the regulation will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

K.A.R. 39-1-14. The revocation revokes the regulation regarding parking, stopping, or standing of vehicles in

driving lanes.

Economic impact: The revocation will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

K.A.R. 39-1-19. The amendments to the regulation contain gender-neutralizing language, and eliminate reference to toll collection and maintenance employees.

Economic impact: The amendments to the regulation will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

K.A.R. 39-3-1 through 39-3-8. The revocations revoke the regulations concerning bonds and coupons for Turn-

pike No. 1.

Economic impact: The revocations will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

K.A.R. 39-5-1. The revocation revokes the regulation

regarding discount rates for turnpike tolls.

Economic impact: The revocation will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

K.A.R. 39-6-1 through 39-6-2. The revocations revoke the regulations regarding tolls and the power of the general manager over toll script for the Kansas City Expressway.

Économic impact: The revocations will impose no cost on the Kansas Turnpike Authority, other governmental agencies or units, private citizens or turnpike customers.

Copies of the proposed amendments and the economic impact statements may be obtained by contacting William W. Sneed.

Frank J. Becker Chairman

Department of Administration

Public Notice

Under requirements of K.S.A. 1997 Supp. 65-34,117(c), records of the Division of Accounts and Reports show the unobligated balances are \$990,445.78 in the underground petroleum storage tank release trust fund and \$1,065,997.11 in the aboveground petroleum storage tank release trust fund at June 30, 1998.

Daniel R. Stanley Secretary of Administration

Doc. No. 022684

State of Kansas

Board of Pharmacy

Permanent Administrative Regulations

Article 1.—REGISTRATION AND EXAMINATION OF PHARMACISTS

68-1-1b. Continuing educational unit. (a) Ten clock hours of continuing education approved by the board shall constitute one continuing educational unit (C.E.U.). "Continuing education" is an organized and systematic education experience beyond basic preparation, which is designed to increase knowledge, improve skills or enhance the practice of pharmacy, or improve protection of the public health and welfare, and to ensure continued competence.

(b) Three C.E.U.s shall be required for renewal during each licensure period. Continuing education hours may be prorated for licensure periods that are less than biential of a period of the continuing education hours.

nial at a rate of .125 C.E.U.s per month.

- (c) All continuing education programs recognized by the American council on pharmaceutical education (ACPE) shall be approved by the board. All continuing education programs shall be programs of continuing education approved by the board. Continuing education programs shall be submitted to the board at least 120 days in advance for approval. Continuing education credit shall not include in-service programs, on-the-job training, orientation for a job, an education program open to the general public, CPR, basic cardiac life support (BCLS), code blue, or testing out of a course. Continuing education credit received from other providers may be approved by the board after review and consideration of the following documentation submitted to the board by each licensee:
- (1) A copy of the certification of attendance of completion for the program, which shall include the program title, type of course or program, name of provider, and the number of continuing education units completed; and

(2) a brief summary of the program stating the program's objectives and describing the relevance of the program to the practice of pharmage.

gram to the practice of pharmacy.

(d) Attendance at a scheduled board meeting shall be accepted by the board for C.E.U. credit according to this schedule:

(1) 0.1 C.E.U.s for each two hours of attendance of a scheduled board meeting; and

(2) a maximum of 0.8 C.E.U.s for a biennial licensing

period.

(e) A licensee shall not be allowed to carry forward excess hours earned in one licensure period into the next licensure period. (Authorized by and implementing K.S.A. 65-1632, as amended by 1997 SB 507, Sec. 4; effective, E-76-31, Aug. 11, 1975; effective May 1, 1976; amended May 1, 1978; amended May 1, 1983; amended May 1, 1986; amended May 1, 1987; amended July 1, 1990; amended July 31, 1998.)

Article 11.—FEES

68-11-1. Fees for examination and licensure as a pharmacist. The following fees shall be paid to the board by each applicant for examination and licensure as a pharmacist.

(a) Each applicant for examination shall pay a fee of \$50.00 to the Kansas board of pharmacy and a fee of \$250.00 to the national association of boards of pharmacy.

(b) Each applicant for reciprocal licensure shall pay a

fee of \$250.00 to the Kansas board of pharmacy.

- (c) An additional fee of \$250.00 to evaluate the education and training shall be paid by each applicant for reciprocal licensure or examination who graduated from a school or college of pharmacy or department of a university that has not met the requirement of accreditation by the American council on pharmaceutical education (ACPE).
- (d) Each licensed pharmacist shall pay a renewal fee of \$200.00.
- (e) The penalty fee for a late renewal of a pharmacist license shall be \$200.00.
- (f) The fee for a new or renewed pharmacist license shall be prorated to the nearest whole month for any period of time consisting of fewer than two years. (Authorized by K.S.A. 65-1630; implementing K.S.A. 65-1645, as amended by 1997 SB 507, Sec. 4; effective May 1, 1983; amended May 1, 1986; amended May 1, 1987; amended May 1, 1988; amended May 1, 1991; amended Nov. 30, 1992; amended June 6, 1994; amended July 31, 1998.)

Article 20.—CONTROLLED SUBSTANCES

68-20-16. Records and inventories of registrants. (a) Each registrant shall keep records and maintain inventories in conformance with the record keeping and inventory requirements of 21 CFR 1304.04 as in effect on April 1, 1997, which is hereby adopted by reference, and shall be kept on file for a period of not less than five years.

(b) Schedule V preparations. All registrants handling Schedule V preparations shall be subjected to the same inventory and record-keeping requirements set forth in subsection (a) above. In addition, an inventory of schedule V items shall be taken in conjunction with the required inventory requirements relating to schedules II, III, and IV. (Authorized by and implementing K.S.A. 65-4121; effective, E-72-24, Aug. 25, 1972; effective Jan. 1, 1973; amended May 1, 1989; amended July 31, 1998.)

Larry C. Froelich Executive Director

Department of Health and Environment

Permanent Administrative Regulations

Article 2.—MEANING OF TERMS

- 47-2-53. "Regulatory authority" or "state regulatory authority" defined. "Regulatory authority" or "state regulatory authority" means the department of health and environment, or the secretary's designee. (Authorized by K.S.A. 49-405; implementing K.S.A. 49-405 and K.S.A. 49-406; effective May 1, 1980; amended, E-81-30, Oct. 8, 1980; amended May 1, 1981; amended May 1, 1986; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)
- **47-2-75.** Definitions; adoption by reference. The following regulations as in effect on July 1, 1995 are adopted by reference except as otherwise indicated in this regulation: (a) Definitions, 30 CFR 700.5, except for the following.

(1) "Regulatory authority" and "state regulatory au-

thority" shall be defined in K.A.R. 47-2-53.

(2) "Surface coal mining operations" shall be defined in K.S.A. 49-403(r), and amendments thereto.

- (3) "Surface coal mining and reclamation operations" shall be defined in K.S.A. 49-403(q), and amendments thereto.
- (4) The following shall be deleted from the definition of "anthracite": "Notices of changes made to this publication will be periodically published by the Office of Surface Mining in the Federal Register. This ASTM standard is on file and available for inspection at the OSM Office, U.S. Department of the Interior, South Interior Building, Washington, D.C. 20240, at each OSM Regional Office, District Office and Field Office, and at the central office of the applicable State Regulatory Authority, if any. Copies of this publication may also be obtained by writing to the above locations. A copy of this publication will also be on file for public inspection at the Federal Register Library, 1100 L St., N.W., Washington, D.C. Incorporation by reference provisions approved by the Director of the Federal Register February 7, 1979. The Director's approval of this incorporation by reference expires on July 1, 1981."
- (5) "Regulatory program" shall be defined in K.A.R. 47-2-53a.
- (6) "Director" means the director, office of surface mining reclamation and enforcement, in the following instances:
- (A) K.A.R. 47-3-42 (a)(36), adopting by reference 30 CFR 785.13;
- (B) K.A.R. 47-14-7 (a)(1), adopting by reference 30 CFR 705.4 (a);
- (C) K.A.R. 47-14-7 (a)(3), adopting by reference 30 CFR 705.11 (c) and (d);
- (D) K.A.R. 47-14-7 (a)(4), adopting by reference 30 CFR 705.13;
- (E) K.A.R. 47-14-7 (a)(5), adopting by reference 30 CFR 705.15;

- (F) K.A.R. 47-14-7 (a)(8), adopting by reference 30 CFR 705.19 (a); and
- (G) K.A.R. 47-14-7 (a)(9), adopting by reference 30 CFR 705.21. All other references to "the director" shall be replaced by "the secretary of the Kansas department of health and environment."
- (7) "Department" means the Kansas department of health and environment.
- (8) "Secretary" means secretary of the Kansas department of health and environment.
 - (b) Definitions, 30 CFR 701.5, except for the following.
- (1) "Imminent danger to the health and safety of the public" shall be defined in K.S.A. 49-403(m), and amendments thereto.
- (2) "Operator" shall be defined in K.S.A. 49-403(c), and amendments thereto.
- (3) "Permit" shall be defined in K.S.A. 49-403(n), and amendments thereto.
- (4) "Permit area" shall be defined in K.S.A. 49-403(o), and amendments thereto.
- (5) "Significant, imminent environmental harm to land, air or water resources" shall be defined in K.A.R. 47-2-58.
- (6) The following federal definitions shall be deleted entirely:

(A) "Agricultural activities or farming";

(B) "alluvial valley floors";

(C) "arid and semiarid area";

(D) "essential hydrologic functions";

(E) "flood irrigation";

(F) "materially damage the quality and quantity of water":

(G) "rangeland";

(H) "special bituminous coal mines";

(I) "subirrigation";

(J) "undeveloped rangeland"; and

(K) "upland areas."

- (c) Definitions, 30 CFR 705.5, except for the following.
- (1) "Employee" shall be defined in K.A.R. 47-2-21.
- (2) "State regulatory authority" shall be defined in K.A.R. 47-2-53.
 - (d) Definitions, 30 CFR 773.5.
 - (e) Definitions, 30 CFR 846.5, except for the following.
- (1) "Federal program" shall be replaced by "state program."
- (2) "Section 521 of the act" shall be replaced by "K.S.A. 49-405, and amendments thereto."

(3) "Act" shall be replaced by "state act."

- (4) "Secretary" shall be replaced by "secretary of the Kansas department of health and environment."
- (5) "Section 518(b)" shall be replaced by "K.S.A. 49-416a, and amendments thereto."
- (6) "Section 703 of the act" shall be replaced by "K.S.A. 75-2973, and amendments thereto."
- (7) "Federal lands program. Federal enforcement pursuant to section 502 of the act and federal enforcement of a state program pursuant to section 521 of the act" shall be deleted. (Authorized by K.S.A. 49-404 and K.S.A. 49-405; implementing K.S.A. 49-401 et seq.; effective, E-81-30, Oct. 8, 1980; effective May 1, 1981; amended May 1, 1985; amended May 1, 1986; amended May 1, 1988; amended

Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

Article 3.—APPLICATION FOR MINING PERMIT

- **47-3-42.** Application for mining permit; adoption by reference. (a) The following regulations as in effect on July 1, 1995 are adopted by reference, except as otherwise indicated in these regulations:
 - (1) Identification of interests, 30 CFR 778.13;
 - (2) violation information, 30 CFR 778.14;
 - (3) right-of-entry information, 30 CFR 778.15;
 - (4) status of unsuitability claims, 30 CFR 778.16;
 - (5) permit term, 30 CFR 778.17(a);
 - (6) insurance, 30 CFR 778.18;
 - (7) proof of publication, 30 CFR 778.21;
- (8) facilities or structures used in common, 30 CFR 778.22;
- (9) responsibilities, 30 CFR 779.4. The phrase "this part" shall be replaced by "K.A.R. 47-3-42(a)(9) to (16), inclusive";
 - (10) general requirements, 30 CFR 779.11;
- (11) general environmental resources information, 30 CFR 779.12;
 - (12) climatological information, 30 CFR 779.18;
 - (13) vegetation information, 30 CFR 779.19;
 - (14) soil resources information, 30 CFR 779.21;
 - (15) maps: general requirements, 30 CFR 779.24;
 - (16) cross sections, maps, and plans, 30 CFR 779.25;
- (17) responsibilities, 30 CFR 780.4. The phrase "this part" shall be replaced by "K.A.R. 47-3-42(a)(17) to (35), inclusive";
- (18) operation plan: general requirements, 30 CFR 780.11;
 - (19) operation plan: existing structures, 30 CFR 780.12;
 - (20) operation plan: blasting, 30 CFR 780.13;
 - (21) operation plan: maps and plans, 30 CFR 780.14;
 - (22) air pollution control plan, 30 CFR 780.15;
 - (23) fish and wildlife information, 30 CFR 780.16;
- (24) reclamation plan: general requirements, 30 CFR 780.18;
 - (25) hydrologic information, 30 CFR 780.21;
 - (26) geologic information, 30 CFR 780.22;
- (27) reclamation plan: land uses information, 30 CFR 780.23;
- (28) reclamation plan: siltation structures, impoundments, banks, dams, and embankments, 30 CFR 780.25;
- (29) reclamation plan: surface mining near underground mining, 30 CFR 780.27;
 - (30) diversions, 30 CFR 780.29;
- (31) protection of public parks and historic places, 30 CFR 780.31
 - (32) relocation or use of public roads, 30 CFR 780.33;
 - (33) disposal of excess spoil, 30 CFR 780.35;
 - (34) road systems, 30 CFR 780.37;
 - (35) support facilities, 30 CFR 780.38;
 - (36) experimental practices mining, 30 CFR 785.13;
- (37) prime farmland, 30 CFR 785.17. The last sentence in 30 CFR 785.17(c)(1)(i) shall be deleted;
- (38) variances for delay in contemporaneous reclamation requirement in combined surface and underground mining activities, 30 CFR 785.18;

- (39) augering, 30 CFR 785.20;
- (40) coal preparation plants not located within the permit area of a mine, 30 CFR 785.21;
 - (41) in situ processing activities, 30 CFR 785.22;
- (42) public participation in permit processing, 30 CFR 773.13. The phrase "section 503(a)(6) or section 504(h) of the act, or" in 30 CFR 773.13(a)(3)(ii) shall be deleted;
- (43) review of permit applications, 30 CFR 773.15. Only in paragraph 30 CFR 773.15(b) shall the term "act" mean "surface mining control and reclamation act of 1977 (Pub. L. 95-87)" and amendments thereto. All other references to the term "act" in 30 CFR 773.15 shall be replaced with "state act";
- (44) permit issuance and right of renewal, 30 CFR 773.19. The phrase "unless the requirements of 778.17 of this chapter are met" shall be deleted;
- (45) improvidently issued permits: general procedure, 30 CFR 773.20, except in subsection (c)(2) "43 CFR 4.1370 through 4.1377, where osm is the regulatory authority, or under the state program equivalent, where a state is the regulatory authority" shall be replaced by "K.A.R. 47-4-14a";
- (46) improvidently issued permits: rescission procedures, 30 CFR 773.21;
- (47) verification of ownership or control application information, 30 CFR 773.22;
- (48) review of ownership or control and violation information, 30 CFR 773.23;
- (49) procedures for challenging ownership or control links shown in avs, 30 CFR 773.24; except as otherwise indicated in this subsection:
 - (A) Subsection (a)(2) shall be deleted.
- (B) In subsection (b) "federal violation" shall be replaced by "state violation."
- (C) In subsection (b) "paragraphs (a)(1) or (a)(2)" shall be replaced by "paragraphs (a)(1) or (a)(3)."
- (D) In subsection (b) "osm, addressed to the chief of the avs office, office of surface mining reclamation and enforcement, U.S. department of the interior, Washington, D.C. 20240" shall be replaced by "Kansas department of health and environment, addressed to the chief of the surface mining section, Kansas department of health and environment, 4033 Parkview Dr., Frontenac, Kansas, 66713."
- (E) In subsection (b), (c), and (d) "osm" shall be replaced by "Kansas department of health and environment."
- (F) In subsection (d)(2)(i) "Rule 4 of the federal rules of civil procedure" shall be replaced by "K.A.R. 47-4-14a."
- (G) In subsection (d)(2)(ii) "the department of the interior's office of hearings and appeals" shall be replaced by "the secretary of the Kansas department of health and environment in accordance with K.S.A. 49-416a and K.A.R. 47-4-14a(8), and amendments thereto."
- (50) standards for challenging ownership or control links and the status of violations, 30 CFR 773.25, except as otherwise indicated in this subsection:
- (A) In subsection (a) "Part 775" shall be replaced by "K.A.R. 47-4-14a."

(B) Subsection (b) shall be replaced in its entirety by

the following:

"(b) The secretary of the Kansas department of health and environment or the secretary's designee shall have the authority to perform the following:

(1) make decisions with respect to ownership or control relationships contained within coal mining applica-

tions in the state of Kansas;

- (2) make decisions with respect to the ownership or control relationships of a coal mining permit issued in the state of Kansas;
- (3) make decisions with respect to the ownership or control relationship of a coal mining violation issued in the state of Kansas; and
- (4) make decisions concerning the status of coal mining violations issued in the state of Kansas, i.e., whether the violation remains outstanding, has been corrected, is in the process of being corrected, or is the subject of a good faith appeal, within the meaning of §773.15(b)(1) of this part."

(C) In subsection (c) "responsible agency" shall be replaced by "Kansas department of health and environ-

(D) In subsection (d) "a state regulatory authority or other state agency" shall be replaced by "the Kansas de-

partment of health and environment."

(E) In subsection (d) "by an administrative or judicial tribunal reviewing such determination" shall be replaced by "of an administrative or a judicial review of an agency action concerning the aforementioned Kansas department of health and environment determination";

(51) applicability, 30 CFR 701.11 subsection (e) only, subsections (a), (b), (c), (d) and (f) shall be deleted; and

- (52) regulatory coordination with requirements under
- other laws, 30 CFR 773.12. (b) The following terms shall be replaced with the indicated terms wherever they appear in the text of the federal regulations adopted by reference under K.A.R. 47-3-
- (1) "Subchapter K" or "subchapter K of this chapter" shall be replaced by "K.A.R. 47-9-1."
- (2) "This chapter," "this subchapter," or "subchapter G of this chapter" shall be replaced by "these regulations."

(3) "Act" shall be replaced by "state act."

- (4) "Section 515," "section 515(b)," or "section 515(b)(22)" shall be replaced by "K.S.A. 49-405a, 49-408 to 49-413, inclusive, and 49-429, and amendments thereto."
- (5) "Subchapter J of this chapter" or "part 800 of this chapter" shall be replaced by "article 8 of chapter 47 of the Kansas administrative regulations.

(6) "Section 502" and "section 508" shall be replaced

by "K.S.A. 49-406, and amendments thereto."

(7) "Section 515(b)(16)" or "section 516" shall be replaced by "K.S.A. 49-429, and amendments thereto."

(8) "Subchapter R of this chapter" shall be replaced by

"the office."

- (9) "Subchapter B of this chapter" shall be replaced by "K.A.R. 47-9-4."
- (10) "Part 775 of this chapter" shall be replaced by "K.S.A. 49-407(d), 49-416a, 49-422a, and amendments

thereto, and article 4 of chapter 47 of the Kansas administrative regulations."

(11) "Parts 762, 764, and 769 of this chapter" and "parts 764 and 769 of this chapter" shall be replaced by "K.A.R. 47-12-4."

(12) "Part 816" or "part 816 of this chapter" shall be

replaced by "K.A.R. 47-9-1(c)." (13) "Section 775.13" shall be replaced by "K.S.A. 49-

422a, and amendments thereto."

(14) "Section 775.11" shall be replaced by "K.S.A. 49-407(d), 49-416a, and amendments thereto, and article 4 of chapter 47 of the Kansas administrative regulations and K.A.R. 47-5-5a(c)."

(15) "Part 785 of this chapter" shall be replaced by "K.A.R. 47-3-42(a)(36) to (41), inclusive, and amendments thereto." (Authorized by K.S.A. 49-405 and 49-427; implementing K.S.A. 49-405, 49-406, 49-407, and 49-427; effective, E-81-30, Oct. 8, 1980; effective May 1, 1981; amended May 1, 1985; amended May 1, 1986; amended May 1, 1988; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

Article 5.—CIVIL PENALTIES

47-5-5a. Civil penalties; adoption by reference. (a) Subject to the provisions of subsection (c), the following regulations as in effect on July 1, 1995 are adopted by reference, except as otherwise indicated:

(1) How assessments are made, 30 CFR 845.11;

(2) when penalty will be assessed, 30 CFR 845.12;

(3) point system for penalties, 30 CFR 845.13;

- (4) determination of amount of penalty, 30 CFR 845.14;
- (5) assessment of separate violations for each day, 30 CFR 845.15;
- (6) waiver of use of formula to determine civil penalty, 30 CFR 845.16;
- (7) procedures for assessment of civil penalties, 30 CFR 845.17;
- (8) procedures for assessment conference, 30 CFR 845.18;

(9) request for a hearing, 30 CFR 845.19; and

- (10) individual civil penalties, 30 CFR part 846, deleting the phrase "a Federal lands program," and changing the phrase "Federal enforcement of a state program pursuant to section 521 of the act" to "enforcement of a state program pursuant to K.S.A. 49-405 of the state act" in 30 CFR 846.5. 30 CFR 870.15(e)(1)-(5) and (f), deleting "This penalty is in addition to the interest described in paragraph (c) of this section"; and (g) shall be adopted by reference as they relate to 30 CFR 846.18(d).
- (b) The following terms shall be replaced with the indicated terms wherever they appear in the text of the federal regulations adopted by reference under K.A.R. 47-5-

"Act" shall be replaced by "state act."

(2) "Director" or "director or his designee" shall be replaced by "secretary of health and environment or secretary's designee."

(3) "Secretary" shall be replaced by "secretary of

health and environment."

(4) "Section 521(a)" shall be replaced by "K.S.A. 49-405(m)(2).''

- (5) "Section 525(c)" shall be replaced by "K.S.A. 49-416a(c)."
- (6) "Section 526" and "section 526(c)" shall be replaced by "K.S.A. 49-422a."
- (7) "Section 518(e), 518(f), 521(a)(4), or 521(c)" shall be replaced by "K.S.A. 49-405c(e), 49-405c(f), 49-405(m)(3), or 49-405(m)(4), respectively."

(8) "Office" or "office of hearings and appeals" shall

be replaced by "department."

- (9) "Sections 518, 521(a)(4), and 525" shall be replaced by "K.S.A. 49-405c, 49-405(m)(3), and 49-416a."
- (10) "30 CFR 845.20" shall be replaced by "K.A.R. 47-5-16."
- (11) "43 CFR 4,1300 et seq." and "rule 4 of the federal rules of civil procedure" shall be replaced by "K.A.R. 47-4-14a."
- (12) "Standard" shall be replaced with "state regulation or standard."
- (13) "30 CFR 843.16" shall be replaced by "K.A.R. 47-4-14a."
- (14) "Section 521" shall be replaced by "K.S.A. 49-405."
- (15) "Section 502" shall be replaced by "K.S.A. 49-406."
- (16) "Section 703" shall be replaced by "K.S.A. 75-2973."
- (17) "Hearing's Division, Office of Hearings and Appeals, U.S. Department of the Interior, 4015 Wilson Boulevard, Arlington, Virginia 22203 (Phone: 703-235-3800)" shall be replaced by "Administrative appeals coordinator, administrative appeals section, office of the secretary, Kansas department of health and environment, mills building, suite 400D, 109 sw 9th street, Topeka, Kansas 66612-1215."
- (18) "Section 518(b)" shall be replaced by "K.S.A. 49-405c(b)."

(19) "Federal" shall be replaced by "state."

- (20) The following terms shall be replaced in 30 CFR 870.15(g).
- (A) "OSM" shall be replaced by "the surface mining section."
- (B) "Solicitor, Department of Interior" shall be replaced by "office of legal services, Kansas department of health and environment."
- (c) Review of proposed assessments of civil penalties. In the event a request for hearing is made pursuant to subsection (a)(9) of these regulations, the procedures set forth in K.A.R. 47-4-14a and the following shall apply.

(1) Time for filing petition.

(A)(i) A petition for review of a proposed assessment of a civil penalty shall be filed within 30 days of receipt

of the proposed assessment; or

- (ii) if a timely request for a conference has been made pursuant to subsection (a)(8) of this regulation, a petition for review shall be filed within 15 days after service of notice by the presiding officer that the conference is completed.
- (B) No extension of time shall be granted for filing a petition for review of a proposed assessment of a civil penalty as required by paragraph (c)(1)(A)(i) or (A)(ii). If a petition for review is not filed within the time period provided in paragraph (c)(1)(A)(i) or (A)(ii), the appro-

priateness of the amount of the penalty, and the fact of the violation if there is no proceeding pending under K.S.A. 49-416a(a) to review the notice of violation or cessation order involved, shall be admitted; the petition shall be dismissed; and the civil penalty assessed shall become a final order of the secretary.

(2) Contents of petition; payment required.(A) The petition shall include the following:

(i) A short and plain statement indicating the reasons why either the amount of the penalty or the fact of the violation is being contested;

(ii) if the amount of penalty is being contested based upon a misapplication of the civil penalty formula, a statement indicating how the civil penalty formula contained in K.A.R. 47-5-5a(a), adopting by reference 30 CFR Part 845 and 846, was misapplied, along with a proposed civil penalty utilizing the civil penalty formula;

(iii) identification by number of each violation being

contested;

- (iv) the identifying number of the cashier's check, certified check, bank draft, personal check, or bank money order accompanying the petition; and
 - (v) a request for a hearing.

(B) The petition shall be accompanied by these items:

- (i) Full payment of the proposed assessment in the form of a cashier's check, certified check, bank draft, personal check, or bank money order made payable to the Kansas department of health and environment, to be placed in an escrow account pending final determination of the assessment; and
- (ii) on the face of the payment, an identification by number of the violations for which payment is being tendered.
- (C) As required by K.S.A. 49-405c(c), and amendments thereto, failure to make timely payment of the proposed assessment in full shall result in a waiver of all legal rights to contest the violation or the amount of the penalty.
- (D) No extension of time shall be granted for full payment of the proposed assessment. If payment is not made within the time period provided in paragraph (c)(1)(A)(i) or (A)(ii), the appropriateness of the amount of the penalty, the fact of the violation, and if there is no review proceeding, the notice of violation or cessation order involved shall be deemed admitted; the petition shall be dismissed; and the civil penalty assessed shall become a final order of the secretary.
- (3) Answer. The department shall have 30 days from receipt of a copy of the petition within which to file an answer.

(4) Review of waiver determination.

(A) Within 10 days of the filing of a petition, the petitioner may move the presiding officer to review the granting or denial of a waiver of the civil penalty formula pursuant to paragraph (a)(6) of this regulation.

(B) The motion shall contain a statement indicating all alleged facts relevant to the granting or denial of a

waiver.

(C) Review shall be limited to the written determination of the department granting or denying the waiver, the motion, and responses to the motion. The standard of review shall be abuse of discretion.

(D) If the presiding officer finds that the department abused its discretion in granting or denying the waiver, the presiding officer shall hold a hearing on the petition for review of the proposed assessment and make a determination pursuant to paragraph (c)(7) of this regulation.

(5) Burden of proof in civil penalty proceedings. In civil penalty proceedings, the department shall have the burden of going forward to establish a prima facie case as to the fact of the violation, the amount of the civil penalty, and the ultimate burden of persuasion as to the amount of the civil penalty. The person who petitioned for review shall have the ultimate burden of persuasion as to the fact of the violation.

(6) Summary disposition.

(A) In a civil penalty proceeding in which the person against whom the proposed civil penalty is assessed fails to comply on time with any prehearing order of a presiding officer, the presiding officer shall issue an order to show cause for the following conditions:

(i) that person should not be deemed to have waived

the person's right to a hearing; and

(ii) the proceedings should not be dismissed and the assessment become final.

(B) If the order to show cause is not satisfied as required, the presiding officer shall order the proceedings

summarily dismissed and issue a final order.

(C) When the person against whom the proposed civil penalty is assessed fails to appear at a hearing, that person shall be deemed to have waived the person's right to a hearing, and the presiding officer may assume for purposes of the assessment the following:

(i) The occurrence of each violation listed in the notice

of violation or order; and

(ii) the truth of any facts alleged in such notice or order.

(D) In order to issue an initial order assessing the appropriate penalty when the person against whom the proposed civil penalty is assessed fails to appear at the hearing, a presiding officer shall either conduct an exparte hearing or require the department to furnish proposed

findings of fact and conclusions of law.

(E) Nothing in this section shall be construed to deprive the person against whom the penalty is assessed of the person's opportunity to have the department prove the violations charged in open hearing with confrontation and cross-examination of witnesses, except when that person fails to comply with a prehearing order or fails to appear at the scheduled hearing.

(7) Initial order of the presiding officer.

(A) The presiding officer shall incorporate in the presiding officer's decision concerning the civil penalty, findings of fact on each of the four criteria set forth in K.A.R.

47-5-5a(a)(3) and conclusions of law.

(B)(i) If the presiding officer finds that a violation occurred or that the fact of violation is uncontested, the presiding officer shall establish the amount of the penalty, but in so doing, the presiding officer shall adhere to the point system and conversion table contained in 30 CFR 845.13 and 845.14 adopted by reference in K.A.R. 47-5-5a(a)(3) and (4), except that the presiding officer may waive the use of such point system where the presiding officer determines that a waiver would further abatement

of violations of the state act. However, the presiding officer shall not waive the use of the point system and reduce the proposed assessment on the basis of an argument that a reduction in the proposed assessment could be used to abate other violations of the act.

(ii) If the presiding officer finds that no violation occurred, the presiding officer shall issue an order that the proposed assessment be returned to the petitioner.

(C) If the presiding officer finds that no violation occurred or reduces the amount of the civil penalty below the proposed assessment and if a timely petition for review of the presiding officer's decision is not filed with the secretary or if the secretary refuses to grant the petition, the presiding officer shall order the department to remit the appropriate amount to the person who made the payment within 30 days of receipt of the order finding no violation or reducing the penalty paid.

(D) If the presiding officer increases the amount of the civil penalty above that of the proposed assessment, the presiding officer shall order payment of the appropriate amount within 15 days after the order increasing the civil

penalty is mailed.

(8) Appeals.

(A) Any party may petition the secretary to review and reconsider the initial order of a presiding officer concerning an assessment pursuant to K.A.R. 47-4-14a(d) (14) and

(16), respectively.

(B) Any party may appeal the final order of the secretary pursuant to the Kansas judicial review act, K.S.A. 77-601 et seq. and amendments thereto. (Authorized by K.S.A. 49-405; implementing K.S.A. 49-405, 49-405c, 49-416a; effective May 1, 1985; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

Article 6.—PERMIT REVIEW

47-6-4. Permit transfers, assignments, and sales; adoption by reference. (a) Each application for a new permit required for a person succeeding by transfer, sale, or assignment of rights granted under a permit shall be filed with the secretary not later than 30 days after that succession is approved by the secretary.

(b) Transfer, assignment, or sale of permit rights, 30 CFR 774.17, as in effect on July 1, 1995, is adopted by reference except as otherwise indicated in this regulation.

- (c) The following terms shall be replaced with the indicated terms wherever they appear in the text of the federal regulations adopted by reference under K.A.R. 47-6-4
- (1) "This chapter" or "this subchapter" shall be replaced by "these regulations."

(2) "Part 778 of this chapter" shall be replaced by

"K.A.R. 47-3-42(a)(1) to (8), inclusive."

- (3) "Subchapter J of this chapter" shall be replaced by "article 8 of chapter 47 of the Kansas administrative regulations."
- (4) "Act" shall be replaced by "state act." (Authorized by K.S.A. 49-405; implementing K.S.A. 49-410; effective May 1, 1980; amended, E-81-30, Oct. 8, 1980; amended May 1, 1981; amended May 1, 1986; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

47-6-6. Permit conditions; adoption by reference. (a) Permit conditions, 30 CFR 773.17, as in effect on July

1, 1995 are adopted by reference, except as otherwise indicated in this regulation.

(b) The following terms shall be replaced with the indicated terms wherever they appear in the text of the federal regulations adopted by reference under subsection (a) of this regulation.

(1) "Subchapter J of this chapter" shall be replaced by "article 8 of chapter 47 of the Kansas administrative reg-

ulations."

- (2) "This chapter" shall be replaced by "these regulations."
 - (3) "Act" shall be replaced by "state act."
- (4) "Parts 840 and 842" shall be replaced by "K.A.R. 47-15-1a."
- (5) "Subchapter B or K of this chapter" shall be replaced by "K.A.R. 47-9-4 or K.A.R. 47-9-1."
- (6) "Subchapter R of this chapter" or "that subchapter" shall be replaced by "the office of surface mining reclamation and enforcement." (Authorized by K.S.A. 49-405; implementing K.S.A. 49-406; effective, E-81-30, Oct. 8, 1980; effective May 1, 1981; amended May 1, 1986; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)
- **47-6-8.** Termination of jurisdiction; adoption by reference. (a) Applicability, 30 CFR 700.11, as in effect on July 1, 1995, is adopted by reference, except as otherwise indicated in this regulation, and subsections (a)(1) and (b) of 30 CFR 700.11 shall be deleted.
- (b) The following terms shall be replaced with the indicated terms wherever they appear in the text of the federal regulations adopted by reference under K.A.R. 47-6-8(a).
- (1) "The State or Federal program counterpart to Part 800 of this chapter" shall be replaced by "article 8 of chapter 47 of the Kansas administrative regulations."
- (2) "This chapter" shall be replaced by "these regulations."
- (3) "Subchapter B of this chapter" shall be replaced by "K.A.R. 47-9-4."
- (4) "Part 707 of this chapter" shall be replaced by "K.A.R. 47-6-9."
- (5) "Part 702 of this chapter" shall be replaced by "K.A.R. 47-6-10." (Authorized by and implementing K.S.A. 49-405; effective Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

Article 7.—COAL EXPLORATION

- **47-7-2.** Coal exploration; adoption by reference. (a) The following regulations as in effect on July 1, 1995 are adopted by reference, except as otherwise indicated in this regulation:
- (1) Notice requirements for exploration removing 250 tons of coal or less, 30 CFR 772.11;
- (2) permit requirements for exploration removing more than 250 tons of coal or occurring on lands designated as unsuitable for surface coal mining operations, 30 CFR 772.12;
 - (3) coal exploration compliance duties, 30 CFR 772.13;
 - (4) commercial use or sale, 30 CFR 772.14; and
 - (5) public availability of information, 30 CFR 772.15.

- (b) The following terms shall be replaced with the indicated terms wherever they appear in the text of the federal regulations adopted by reference under K.A.R. 47-7-2 (a).
- (1) "Part 815 of this chapter" shall be replaced by "K.A.R. 47-9-1(b)."
- (2) "This chapter" shall be replaced by "these regulations."
- (3) "Subchapter F of this chapter" shall be replaced by "article 12 of chapter 47 of the Kansas administrative regulations."
- (4) "Part 775" shall be replaced by "K.S.A. 49-407(d), 49-416a, 49-422a, and amendments thereto, and article 4 of chapter 47 of the Kansas administrative regulations."

(5) "Section 518 of the act" shall be replaced by "K.S.A.

49-405c, and amendments thereto."

- (6) "Subchapter L" shall be replaced by "articles 5 and 15 of chapter 47 of the Kansas administrative regulations."
- (7) "Parts 773-785 of this chapter" shall be replaced by "articles 3, 4, 6, and 10 of chapter 47 of the Kansas administrative regulations, K.S.A. 49-407(d), 49-416a, and 49-422a, and amendments thereto."

(8) "Section 518 of the act" and "subchapter L of this chapter" shall be replaced by "K.S.A. 49-405c, and amendments thereto, and articles 5 and 15 of chapter 47 of the Kansas administrative regulations."

(9) "This part" shall be replaced by "K.A.R. 47-7-2." (Authorized by K.S.A. 49-405; implementing K.S.A. 49-427; effective, E-81-30, Oct. 8, 1980; effective May 1, 1981; amended May 1, 1986; amended May 1, 1988; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

Article 8.—BONDING PROCEDURES

- **47-8-9.** Bonding procedures; adoption by reference. (a) The following regulations as in effect on July 1, 1995 are adopted by reference, except as otherwise indicated in this regulation:
- (1) Regulatory authority responsibilities, 30 CFR 800.4, deleting subsection (d);
 - (2) definitions, 30 CFR 800.5, deleting subsection (c);
- (3) requirement to file a bond, 30 CFR 800.11, deleting subsection (e);
- (4) form of the performance bond, 30 CFR 800.12, deleting subsection (c);
 - (5) period of liability, 30 CFR 800.13;
 - (6) determination of bond amount, 30 CFR 800.14;
- (7) adjustment of amount, 30 CFR 800.15;
- (8) general terms and conditions of bond, 30 CFR 800.16:
- (9) bonding requirements for underground coal mines and long-term coal-related surface facilities and structures, 30 CFR 800.17;
 - (10) surety bonds, 30 CFR 800.20;
 - (11) collateral bonds, 30 CFR 800.21;
 - (12) replacement of bonds, 30 CFR 800.30;
- (13) requirement to release performance bonds, 30 CFR 800.40;
 - (14) forfeiture of bonds, 30 CFR 800.50; and

(15) terms and conditions for liability insurance, 30

CFR 800.60, deleting subsection (d).

(b) The following terms shall be replaced with the indicated terms wherever they appear in the text of the federal regulations adopted by reference under K.A.R. 47-8-9(a).

(1) "Act" shall be replaced by "state act."

(2) "(Under parts 780 and 784 of this chapter)" shall be replaced by "[under K.A.R. 47-3-42(a)(17) through (35), inclusive, and K.A.R. 47-10-1]."

(3) "This chapter" or "subchapter G of this chapter"

shall be replaced by "these regulations."

(4) "This subchapter" shall be replaced by "article 8 of chapter 47 of the Kansas administrative regulations."

(5) "Section 515 of the act" or "section 515(b)(10)" shall be replaced by "K.S.A. 49-405a, K.S.A. 49-408 through K.S.A. 49-413, inclusive, K.S.A. 49-429, and the regulations promulgated thereunder."

(6) "Subchapter K of this chapter" shall be replaced by "article 9 of chapter 47 of the Kansas administrative reg-

ulations.''

(7) "Section 507(b)(16) of the act" shall be replaced by "K.S.A. 49-407(c)."

(8) "Part 823 of this chapter" shall be replaced by

"K.A.R. 47-9-1(g)."

- (9) "Section 513(b) of the act" shall be replaced by "K.S.A. 49-407(d) and the regulations promulgated thereunder."
- (10) "Application" shall be replaced by "complete and accurate application." (Authorized by K.S.A. 49-405; implementing K.S.A. 49-406, 49-407, and 49-429; effective, E-81-30, Oct. 8, 1980; effective May 1, 1981; amended May 1, 1985; amended May 1, 1986; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

Article 9.—PERFORMANCE STANDARDS

47-9-1. Adoption by reference. The following regulations as in effect on July 1, 1995 are adopted by reference, except as otherwise indicated in this regulation.

(a) The following portions of the permanent program performance standards—general provisions, 30 CFR Part

810, are hereby adopted by reference:

(1) Objective, 30 CFR 810.2, except "subchapter" shall be replaced by "K.A.R. 47-9-1(a)";

(2) responsibility, 30 CFR 810.4, delete part "a";

- (3) applicability, 30 CFR 810.11, except "parts 815 through 828" shall be replaced by their counterpart in "K.A.R. 47-9-1";
- (4) "subchapter" shall be replaced by "K.A.R. 47-9-1(a)"; and
- (5) "every state program" and "the applicable regulatory program" shall be replaced by "the regulatory program."
- (b) The following portions of the permanent program performance standards—coal exploration, 30 CFR Part 815 are hereby adopted by reference:

(1) Required documents, 30 CFR 815.13; and

- (2) performance standards for coal exploration, 30 CFR 815.15.
- (c) Except as provided in subsection (d), the following portions of the permanent program standards—surface

mining activities, 30 CFR Part 816 are hereby adopted by reference:

(1) Signs and markers, 30 CFR 816.11. A subsection (g) shall be added to 30 CFR 816.11 that reads as follows: "Increment boundary markers. As deemed appropriate by the secretary or secretary's designee to ascertain increment boundaries, increment boundary markers shall be placed on each portion of a permit area on which a performance bond or other equivalent guarantee was or will be posted as provided by K.S.A. 49-406(h)";

(2) "subchapter" shall be replaced by "K.A.R. 47-9-1

(c)";

- (3) casing and sealing of drilled holes: general requirements, 30 CFR 816.13;
- (4) casing and sealing of drilled holes: temporary, 30 CFR 816.14;
- (5) casing and sealing of drilled holes: permanent, 30 CFR 816.15;

(6) topsoil and subsoil, 30 CFR 816.22: The first paragraph of subsection (d)(1) of 30 CFR 816.22 shall be re-

placed by the following:

"Absent an approved schedule, topsoil and subsoil materials removed under paragraph (a) of this section shall be redistributed within 120 days following rough backfilling and grading in a manner that complies with the following:";

(7) hydrologic-balance protection, 30 CFR 816.41;

(8) hydrologic balance: water quality standards and effluent limitations, 30 CFR 816.42;

(9) diversions, 30 CFR 816.43;

- (10) hydrologic balance: sediment control measures, 30 CFR 816.45;
- (11) hydrologic balance: siltation structures, 30 CFR 816.46;
- (12) hydrologic balance: discharge structures, 30 CFR 816.47;

(13) impoundments, 30 CFR 816.49;

- (14) postmining rehabilitation of sedimentation ponds, diversions, impoundments, and treatment facilities, 30 CFR 816.56;
- (15) hydrologic balance: stream buffer zones, 30 CFR 816.57;

(16) coal recovery, 30 CFR 816.59;

(17) use of explosives: general requirements, 30 CFR 816.61, everything except the statement "all blasting operations shall be conducted under the direction of a certified blaster," shall be deleted from 30 CFR 816.61(c)(1);

(18) use of explosives: preblasting survey, 30 CFR

816.62;

- (19) use of explosives: blasting schedule, 30 CFR 816.64;
- (20) use of explosives: blasting signs, warnings, and access control, 30 CFR 816.66;
- (21) use of explosives: control of adverse effects, 30 CFR 816.67;
- (22) use of explosives: records of blasting operations, 30 CFR 816.68;
- (23) disposal of excess spoil: general requirements, 30 CFR 816.71:
- (24) disposal of excess spoil: preexisting benches, 30 CFR 816.74;
- (25) protection of underground mining, 30 CFR 816.79;

- (26) coal mine waste: general requirements, 30 CFR 816.81;
 - (27) coal mine waste: refuse piles, 30 CFR 816.83;
- (28) coal mine waste: impounding structures, 30 CFR
- (29) coal mine waste: burning and burned waste utilization, 30 CFR 816.87;
 - (30) disposal of noncoal mine waste, 30 CFR 816.89;
 - (31) stabilization of surface areas, 30 CFR 816.95;
- (32) protection of fish, wildlife, and related environmental values, 30 CFR 816.97;
 - (33) slides and other damage, 30 CFR 816.99;
 - (34) contemporaneous reclamation, 30 CFR 816.100;
- (35) backfilling and grading: time and distance requirements, 30 CFR 816.101, shall be replaced by the following:
- (A) Except as provided in paragraph (b) of this section, rough backfilling and grading for surface mining activities shall be completed according to one of the following schedules:
- (i) Contour mining. Within 60 days or 1,500 linear feet following coal removal;
- (ii) area mining. Within 180 days following coal removal and not more than four spoil ridges behind the active pit being worked, the spoil from the active pit constituting the first ridge; or

(iii) other surface mining methods. In accordance with

the schedule established by the department.

- (B) The time allowed for rough backfilling and grading for the entire permit area or for a specific portion of the permit area may be extended by the department if the permittee demonstrates, in accordance with K.A.R. 47-3-42(a)(24), adopting by reference 30 CFR 780.18(b)(3), that additional time is necessary;
- (36) backfilling and grading: general requirements, 30 CFR 816.102, deleting subsections (k)(3)(i) and (ii);
- (37) backfilling and grading: thin overburden, 30 CFR 816.104;
- (38) backfilling and grading: thick overburden, 30 CFR 816.105;
- (39) backfilling and grading: previously mined area, 30 CFR 816.106;
- (40) revegetation: general requirements, 30 CFR 816.111;

(41) revegetation: timing, 30 CFR 816.113;

- (42) revegetation: mulching and other soil-stabilizing practices, 30 CFR 816.114;
- (43) revegetation: standards for success, 30 CFR 816.116. A subsection (i) shall be added to 816.116 (c)(4), and a subsection (3) shall be added to 816.116(a).
- (A) Subsection (c)(4)(i) shall read "(i) The regulatory authority may allow 90 days after the issuance of a notice of violation for the repair of any rills or gullies, or both, that may occur. If the rills or gullies, or both, are repaired using normal husbandry practices, approved by the department in consultation with the state conservationist or his designated representative, and the repairs are approved by the department, the period of responsibility shall not be restarted. The normal husbandry practices used to repair gullies shall be approved in advance by the United States department of interior, office of surface mining reclamation and enforcement. If the rills or gul-

lies, or both, are not repaired and approved within 90 days, or if augmented seeding, fertilization, or irrigation was utilized to do the repairs, the regulatory authority will restart the period of liability, effective from the date the repair was completed and approved by the depart-

- (B) Subsection (a)(3) shall read "(3) Data being used for bond release shall be submitted to the department annually. This shall include data for the last augmented seeding, which shall start the extended liability period. The following timetable for submissions shall be fol-
- (i) The planting reports, including soil tests, shall be submitted by March 31 of the year following the year in

which the soil tests were performed;

(ii) the production and ground cover data shall be submitted within 30 days of the date that the production and ground cover were sampled. Ground cover shall include species identification. Raw field data may be submitted at this time to fulfill this requirement. The tabulated results shall then be submitted by March 31 of the following year; and

(iii) all data shall be clearly identified as to the bond

release management area that it represents."

(44) cessation of operations: temporary, 30 CFR 816.131;

- (45) cessation of operations: permanent, 30 CFR 816.132;
- (46) postmining land use, 30 CFR 816.133, deleting subsection (d);
 - (47) roads: general, 30 CFR 816.150;
 - (48) primary roads, 30 CFR 816.151;
 - (49) utility installations, 30 CFR 816.180;
 - (50) support facilities, 30 CFR 816.181; and
- (51) interpretative rules related to general performance standards, 30 CFR 816.200.
- (d) The following federal regulations shall be deleted entirely from 30 CFR Part 816;
- (1) Disposal of excess spoil: valley fills/head-of-hollow fills, 30 CFR 816.72;
- (2) disposal of excess spoil: durable rock fills, 30 CFR 816.73; and
- (3) backfilling and grading: steep slopes, 30 CFR 816.107.
- (e) The following portions of the permanent program performance standards—underground mining activities, 30 CFR Part 817 are hereby adopted by reference:
- (1) Signs and markers, 30 CFR 817.11. A subsection (g) shall be added to 30 CFR 817.11 that shall read as follows: "Increment boundary markers. Increment boundary markers shall be placed on each portion of a permit area on which a performance bond or other equivalent guarantee was or will be posted as provided by K.S.A. 49-406(h)";
- (2) "subchapter" shall be replaced by "K.A.R. 47-9-1(d)":
- (3) casing and sealing of exposed underground openings: general requirements, 30 CFR 817.13;
- (4) casing and sealing of underground openings: temporary, 30 CFR 817.14;

- (5) casing and sealing of underground openings: permanent, 30 CFR 817.15;
 - (6) topsoil and subsoil, 30 CFR 817.22;
 - (7) hydrologic-balance protection, 30 CFR 817.41;
- (8) hydrologic balance: water quality standards and effluent limitations, 30 CFR 817.42;
 - (9) diversions, 30 CFR 817.43;
- (10) hydrologic balance: sediment control measures, 30 CFR 817.45;
- (11) hydrologic balance: siltation structures, 30 CFR 817.46;
- (12) hydrologic balance: discharge structures, 30 CFR 817.47:
 - (13) impoundments, 30 CFR 817.49;
- (14) postmining rehabilitation of sedimentation ponds, diversions, impoundments, and treatment facilities, 30 CFR 817.56;
- (15) hydrologic balance: stream buffer zone, 30 CFR 817.57;
 - (16) coal recovery, 30 CFR, 817.59;
- (17) use of explosives: general requirements, 30 CFR 817.61, everything except the statement "All blasting operations shall be conducted under the direction of a certified blaster," shall be deleted from 30 CFR 817.61(c)(1);
- (18) use of explosives: preblasting survey, 30 CFR 817.62;
- (19) use of explosives: general performance standards, 30 CFR 817.64;
- (20) use of explosives: blasting signs, warnings, and access control, 30 CFR 817.66;
- (21) use of explosives: control of adverse effects, 30 CFR 817.67;
- (22) use of explosives: records of blasting operations, 30 CFR 817.68;
- (23) disposal of excess spoil: general requirements, 30 CFR 817.71;
- (24) disposal of excess spoil: preexisting benches, 30 CFR 817.74;
- (25) coal mine waste: general requirements, 30 CFR 817.81;
 - (26) coal mine waste: refuse piles, 30 CFR 817.83;
- (27) coal mine waste: impounding structures, 30 CFR 817.84;
- (28) coal mine waste: burning and burn waste utilization, 30 CFR 817.87;
 - (29) disposal of noncoal mine wastes, 30 CFR 817.89;
 - (30) stabilization of surface areas, 30 CFR 817.95;
- (31) protection of fish, wildlife, and related environmental values, 30 CFR 817.97;
 - (32) slides and other damage, 30 CFR 817.99;
 - (33) contemporaneous reclamation, 30 CFR 817.100;
- (34) backfilling and grading: general requirements, 30 CFR 817.102;
- (35) backfilling and grading: previously mined areas, 30 CFR 817.106;
- (36) revegetation: general requirements, 30 CFR 817.111;
 - (37) revegetation: timing, 30 CFR 817.113;
- (38) revegetation: mulching and other soil-stabilizing
- practices, 30 CFR 817.114;
- (39) revegetation: standards for success, 30 CFR 817.116. A subsection (3) shall be added to 817.116(a). Subsection (a)(3) shall read "(3) Data being used for bond release shall be submitted to the department annually.

This shall include data for the last augmented seeding, which shall start the extended liability period. The following timetable for submissions shall be followed:

(i) The planting reports, including soil tests, shall be submitted by March 31 of the year following the year in

which the soil tests were performed;

- (ii) The production and ground cover data shall be submitted within 30 days of the date that the production and ground cover were sampled. Ground cover shall include species identification. Raw field data may be submitted at this time to fulfill this requirement. The tabulated results shall then be submitted by March 31 of the following year; and
- (iii) All data shall be clearly identified as to the bond release management area that it represents."

(40) subsidence control, 30 CFR 817.121;

- (41) subsidence control: public notice, 30 CFR 817.122;
- (42) cessation of operations: temporary, 30 CFR 817.131;
- (43) cessation of operations: permanent, 30 CFR 817.132;
- (44) postmining land use, 30 CFR 817.133, deleting subsection (d);
 - (45) roads: general, 30 CFR 817.150;
 - (46) primary roads, 30 CFR 817.151;
 - (47) utility installations, 30 CFR 817.180;
 - (48) support facilities, 30 CFR 817.181;
- (49) interpretative rules related to general performance standards, 30 CFR 817.200; and
- (50) the following federal regulations shall be deleted entirely:
- (A) Disposal of excess spoil: valley fills/head-of-hollow fills, 30 CFR 817.72;
- (B) disposal of excess spoil: durable rock fills, 30 CFR 817.73; and
- (C) backfilling and grading: steep slopes, 30 CFR 817.107.
- (f) The following portions of the special permanent program performance standards—auger mining, 30 CFR Part 819 are hereby adopted by reference:
 - (1) Auger mining: general, 30 CFR 819.11;
 - (2) auger mining: coal recovery, 30 CFR 819.13;
 - (3) auger mining: hydrologic balance, 30 CFR 819.15;
- (4) auger mining: subsidence protection, 30 CFR 819.17;
- (5) auger mining: backfilling and grading, 30 CFR 819.19; and
- (6) auger mining: protection of underground mining, 30 CFR 819.21.
- (g) The following portions of the special permanent program performance standards—operations on prime farmland, 30 CFR Part 823 are hereby adopted by reference:
 - (1) Responsibilities, 30 CFR 823.4;
- (2) applicability, 30 CFR 823.11, deleting subsection (a);
 - (3) soil removal and stockpiling, 30 CFR 823.12;
 - (4) soil replacement, 30 CFR 823.14; and
- (5) revegetation and restoration of soil productivity, 30 CFR 823.15.
- (h) The following portions of the permanent program performance standards—coal preparation plants not located within the permit area of a mine, 30 CFR Part 827 are hereby adopted by reference:

(1) General requirements, 30 CFR 827.11;

(2) coal preparation plants: performance standards, 30 CFR 827.12; and

(3) coal preparation plants: interim performance standards, 30 CFR 827.13.

(i) The following portions of the special permanent program performance standards—in situ processing, 30 CFR Part 828 are hereby adopted by reference:

(1) In situ processing: performance standards, 30 CFR

828.11; and

(2) in situ processing: monitoring, 30 CFR 828.12.

(j) The following terms shall be replaced with the indicated terms wherever they appear in the text of the regulations adopted by reference under K.A.R. 47-9-1.

(1) "Subchapter K" shall be replaced by "K.A.R. 47-9-

1."

(2) "Director" or "regional director" shall be replaced by "secretary."

(3) "Subchapter G" shall be replaced by "these rules

and regulations.'

- (4) "Subchapter J" shall be replaced by "article 8 of chapter 47 of the Kansas administrative rules and regulations."
- (5) "Subchapter B of this chapter" shall be replaced by "K.A.R. 47-9-4."
- (6) "This part" or "30 CFR Parts 816 through 828" shall be replaced by "K.A.R. 47-9-1."

(7) "This chapter" or "subchapter C" shall be replaced

by "these rules and regulations."

(8) "Part 816" shall be replaced by "K.A.R. 47-9-1(c)."

(9) "Part 817" shall be replaced by "K.A.R. 47-9-1(e)." (Authorized by K.S.A. 49-405; implementing K.S.A. 49-405, 49-408, 49-409, 49-411, 49-413, 49-415, 49-429; effective May 1, 1980; amended, E-81-30, Oct. 8, 1980; amended May 1, 1985; amended May 1, 1985; amended May 1, 1986; amended May 1, 1988; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

Article 16.—RECLAMATION

47-16-6. Liens. (a) A lien shall be placed by the secretary on land reclaimed if the reclamation results in a significant increase in the fair market value based on the pre- and post-reclamation appraisals, except that the lien may be waived by the secretary or the secretary's designee if any of these conditions is met.

(1) The lien amount would be less than the cost of filing

the lien

(2) The reclamation work primarily increases the health, safety, or environment of the community or area affected.

(3) The reclamation is necessitated by an unforeseen occurrence, and the work performed to restore the land will not significantly increase the market value of the land as it existed immediately before the occurrence.

(b) A lien shall not be placed against land reclaimed if the current owner of the property acquired title before May 2, 1977 and did not consent to, participate in, or exercise control over the mining operation that caused or

contributed to the unreclaimed conditions.

(c) If a lien is to be filed, within six months after completion of the reclamation work, a statement shall be filed by the secretary in the office having responsibility under applicable law for recording judgments and placing liens against land. The statement shall include the following:

(1) An account of monies expended for the reclamation work; and

(2) a notarized summary of the appraisal report.

(d) The increase in the appraised value of the property shall constitute the amount of the lien recorded and shall have priority second only to a real estate tax lien. The landowner shall be afforded the following:

(1) Notified before the time of filing the lien of the

amount of the proposed lien; and

(2) allowed a reasonable time to pay that amount in lieu of filing the lien. (Authorized by K.S.A. 49-405; implementing K.S.A. 49-428; effective May 1, 1983; amended Feb. 11, 1991; amended May 2, 1997; amended July 31, 1998.)

- **47-16-9.** Contractor responsibility. (a) Each successful bidder for an abandoned mine land reclamation project contract shall be eligible under 30 CFR 773.15(b)(1), as adopted by reference in K.A.R. 47-3-42(a)(43), at the time of contract award to receive a permit or conditional permit to conduct surface coal mining operations.
- (b) For any contract to be awarded, bidder eligibility shall be confirmed by the office of surface mining's automated applicant violator system. (Authorized by K.S.A. 49-405; implementing K.S.A. 49-428; effective May 2, 1997; amended July 31, 1998.)

47-16-10. Exclusion of certain noncoal reclamation sites. (a) Money from the abandoned mined-land fund shall not be used for either of the following:

(1) The reclamation of sites and areas designated for remedial action pursuant to the uranium mill tailings radiation control act of 1978, 42 U.S.C. 7901 et seq., and amendments thereto; or

(2) sites listed for remedial action pursuant to the comprehensive environmental response compensation and liability act of 1980, 42 U.S.C. 9601 et seq., and amendments

thereto.

(b)(1) Each successful bidder for an abandoned minedland contract for noncoal reclamation shall be eligible under 30 CFR 773.15(b)(1), as adopted by reference in K.A.R. 47-3-42(a)(43), at the time of contract award to receive a permit or conditional permit to conduct surface coal mining operations.

(2) Bidder eligibility shall be confirmed by the office of surface mining's automated applicant violator system for each contract to be awarded. (Authorized by K.S.A. 49-405; implementing K.S.A. 49-428; effective May 2, 1997;

amended July 31, 1998.)

47-16-11. Reports. For each grant, cooperative agreement, or both, any reports required by the office of surface mining reclamation and enforcement shall be submitted by the department either semiannually or annually, according to OSM requirements, to the office of surface mining reclamation and enforcement. (Authorized by K.S.A. 49-405; implementing K.S.A. 49-428; effective May 2, 1997; amended July 31, 1998.)

Gary R. Mitchell Secretary of Health and Environment

Department of Health and Environment

Notice Concerning Kansas Water Pollution Control Permits

In accordance with state regulations 28-16-57 through 63, 28-18-1 through 4, 28-16-150 through 154, 28-46-7, and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, draft permits have been prepared for discharges to the waters of the United States and the State of Kansas for the class of dischargers described below. The determinations for permit content are based on staff review, applying the appropriate standards, regulations and effluent limitations of the State of Kansas and the EPA, and when issued will result in a state water pollution control permit and national pollutant discharge elimination system authorization subject to certain conditions.

Public Notice No. KS-AG-98-99/100

Name and Address of Applicant 21st Century Dairies Cooperative Washington County, Inc. Legal Description Water

NW/4 of Section 16, Republican River T4S, R3E,

Washington County

Linn, KS 66953

Kansas Permit No. A-LRWS-D001 Federal Permit No. KS-0094595 This is a new facility for 1,500 head (2,100 animal units) of dairy cows. Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: The waste management plan developed by the designer and approved by the department shall be adhered to as a condition of this permit. The plan calls for nutrient analysis of both liquids and solids with applications to meet crop nutrient needs. If wastes are not analyzed for nutrient content, wastewater shall be applied at not greater than 1.0 acre inch per acre per year and solids shall be applied at not greater than five ton per acre. Dewatering equipment shall be obtained within six months after issuance of this permit through purchase, rental or custom application agreement. It shall be capable of pumping at least 1,950 gallons per minute and dispersing the wastewater over 666 acres of land suitable for waste application. Written verification of the acquisition of the equipment shall be submitted to the department.

Name and Address of Applicant Glenn Wallace

Burr Oak, KS 66936

Route 1, Box 34

Legal Description SW/4 of Section 9,

Receiving Water Republican River

T1S. R9W.

Jewell County

Kansas Permit No. A-LRJW-S009

This is an existing facility for 484 head (104 animal units) of swine.

Wastewater Control Facilities: Wastewater will be impounded for subsequent application to agricultural land for beneficial use. Wastewater storage capacity is provided which meets or exceeds KDHE minimum requirements.

Compliance Schedule: A livestock waste management plan for the facility shall be developed. The plan shall cover, but not be limited to, the following items: handling and disposal equipment for both solid and liquid wastes, land application practices used to protect against runoff and leaching, waste application rates based on crop nutrient utilization, and identification of adequate land areas for application of all wastes. Detailed guidance and requirements will be provided by the department. A plan shall be submitted to the department within six months following receipt of detailed requirements. The approved plan will become part of this permit.

Public Notice No. KS-98-067/071

Name and Address of Applicant City of Derby 611 Mulberry

Waterway Arkansas River

Type of Discharge

Treated domestic wastewater

Derby, KS 67037

Kansas Permit No. M-AR29-OO02

Federal Permit No. KS0050377

Legal: SW1/4, S13, T29S, R1E, Sedgwick County

Facility Description: The proposed action is to issue an existing permit for operation of an existing mechanical wastewater treatment facility treating primarily domestic wastewater. The proposed permit contains standard mechanical wastewater treatment limitations for BOD5, TSS and pH, chronic whole effluent toxicity testing requirements, a priority pollutant scan, the 1994 ammonia and fecal coliform water quality standard limits, and monitoring for chlorides and discharge flow rate. The permit requirements are pursuant to Kansas surface water quality standards, K.A.R. 28-16-28(b-f), and federal surface water criteria, and are water quality based

Name and Address of Applicant

Waterway

Type of Discharge

City of Elwood 207 N. 6th P.O. Box 357 Elwood, KS 66024 Missouri River

Treated domestic wastewater

Kansas Permit No. M-MO05-OO01

Federal Permit No. KS0048526

Legal: SW1/4, S1, T4S, R22E, Doniphan County

Facility Description: The proposed action is to issue an existing permit for operation of an existing three-cell lagoon wastewater treatment facility treating primarily domestic wastewater. The permit requirements are pursuant to Kansas surface water quality standards, K.A.R. 28-16-28(b-f), and federal surface water criteria, and are technology based.

Name and Address of Applicant City of Inman 104 N. Main Inman, KS 67546

Waterway Little Arkansas River via Blaze Fork Creek via unnamed tributary

Type of Discharge Treated domestic wastewater

Kansas Permit No. M-LA08-OO01

Federal Permit No. KS0080292

Legal: Center of S9, T21S, R4W, McPherson County

Facility Description: The proposed action is to issue an existing permit for operation of an existing four-cell lagoon wastewater treatment facility treating primarily domestic wastewater. The permit requirements are pursuant to Kansas surface water quality standards, K.A.R. 28-16-28(b-f), and federal surface water criteria, and are technology based.

Name and Address of Applicant City of Kechi P.O. Box 88 Kechi, KS 67067

Waterway Little Arkansas River via middle fork of Chisolm Creek

Type of Discharge Treated domestic wastewater

Kansas Permit No. M-LA09-OO01

Federal Permit No. KS0049727

Legal: NE1/4, S14, T26S, R1E, Sedgwick County

Facility Description: The proposed action is to issue an existing permit for operation of an existing four-cell lagoon wastewater treatment facility treating primarily domestic wastewater. The proposed permit contains a schedule of compliance requiring the permittee to obtain the services of a Kansas-licensed engineer to develop a study and provide a schedule for improvements to the wastewater treatment facility to consistently meet the permit limitations. The permit requirements are pursuant to Kansas surface water quality standards, K.A.R. 28-16-28(b-f), and federal surface water criteria, and are technology based.

Name and Address of Applicant City of Emporia c/o Engineering Dept.

Waterway Cottonwood River via unnamed tributary

Type of Discharge Noncontact cooling water

P.O. Box 928 522 Mechanic St. Emporia, KS 66801

Kansas Permit No. I-NE24-CO06

Federal Permit No. KS0094412

Facility Name: Industrial Park III Pond, 1200 Block of E. Logan Ave., Emporia, Kansas

Facility Description: The proposed action is to issue a new permit for operation of a new noncontact cooling water wastewater treatment lagoon. This facility is an earthen basin receiving noncontact cooling water from a canned pet food producer (Menu Pet Foods, Inc.). The cooling water source is municipal potable water. This pond also receives stormwater runoff from the industrial park area. The pond receives about 0.6 million gallons per day of noncontact cooling water. The permit requirements are pursuant to Kansas surface water quality standards, K.A.R. 28-16-28(b-f), and federal surface water criteria, and are technology based.

Public Notice No. KS-ND-98-024/025

Name and Address of Applicant

Legal Location NW14, S13, T35S, Type of Discharge

Midway USA Truck Stop Route 1, Box 182 Liberal, KS 67901

R34W, Seward

Nonoverflowing

Kansas Permit No. C-CI10-NO01

Facility Description: The proposed action is to reissue an existing permit for operation of an existing two-cell wastewater treatment lagoon system. The proposed permit contains a schedule of compliance requiring the permittee to obtain the services of a KDHE-certified op-

Name and Address of Applicant

Legal Location Type of Discharge

Wilroads Gardens Impr.

SW1/4, S11, T27S,

Nonoverflowing

R24W, Ford County

11602 E. Main Road Dodge City, KS 67801

Kansas Permit No. M-UA11-NO02

Facility Description: The proposed action is to reissue an existing permit for operation of an existing three-cell wastewater treatment lagoon system. The proposed permit contains a schedule of compliance requiring the permittee to obtain the services of a KDHE-certified operator.

Written comments on the draft permits must be submitted to the attention of Dorothy Geisler for agricultural permits or to the permit clerk for all other permits, at the Kansas Department of Health and Environment, Division of Environment, Bureau of Water, J Street and 2 North, Forbes Field, Building 283, Topeka, 66620. All comments postmarked or received on or before August 15 will be considered in the formulation of final determinations regarding this public notice. Please refer to the appropriate public notice number (KS-AG-98-99/100, KS-98-067/071, KS-ND-98-024/025) and the name of applicant as listed when preparing comments.

If no objections are received during the public notice period, the Secretary of Health and Environment will issue the final determination. If response to this notice indicates significant public interest, a public hearing may be held in conformance with state regulation 28-16-61 (28-46-21 for UIC). Media coordination for publication and/ or announcement of the public notice or public hearing is handled by the Kansas Department of Health and Environment.

The applications, proposed permits, including proposed effluent limitations and special conditions, fact sheets as appropriate, comments received, and other information are on file and may be inspected at the Kansas Department of Health and Environment offices, Building 283, Forbes Field, Topeka, from 8 a.m. to 5 p.m. Monday through Friday. The documents are available upon request at the copying cost assessed by KDHE. Additional copies of this public notice also may be obtained at the Division of Environment.

> Gary R. Mitchell Secretary of Health and Environment

Doc. No. 022679

State of Kansas

Kansas Insurance Department

Notice of Hearing on Proposed **Administrative Regulations**

A public hearing will be conducted at 1:30 p.m. Friday, September 25, in the third floor conference room, Kansas Insurance Department, 420 S.W. 9th, Topeka, to consider the adoption of proposed changes in an existing rule and

regulation.

This 60-day notice of the public hearing shall constitute a public comment period for purpose of receiving written public comments on the proposed rule and regulation, All interested parties may submit written comments prior to the hearing to Rebecca Sanders, Kansas Insurance Department, 420 S.W. 9th, Topeka, 66612-1678. All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed regulation during the hearing.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and economic impact statement in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Rebecca Sanders

at (785) 296-7811.

A copy of the full text of the regulation and the economic impact statement may be obtained by contacting the Kansas Insurance Department. A summary of the proposed regulation and its economic impact follows.

K.A.R. 40-2-25. Life insurance illustrations. The regulation is changed to provide an exception to the illustration requirements for policies issued prior to the effective date of this regulation, but have policy changes that require new underwriting of sales efforts. This regulation provides protection for consumers by requiring that the scale used in the presentation is not greater than currently payable scale and requiring that the consumer be notified and the consumer acknowledge that there is no illustration of the nonguaranteed elements. There is little or no economic impact upon the Kansas Insurance Department. The economic impact is positive on the companies, because the department will not require companies to revise the illustrations on older policies to be in compliance with this regulation.

> Kathleen Sebelius Kansas Insurance Commissioner

Office of the Governor

Executive Order No. 98-5

Governor's Military Affairs Coordinating Council

WHEREAS, Military forces in Kansas, composed of Active, Reserve, and National Guard, contribute to peace for the state, nation, and world;

WHEREAS, The four major military installations in Kansas provide thousands of jobs and more than \$2 billion for Kansas' economy;

WHEREAS, Men and women in the military, and their families, whose talents contribute to the well being of their communities are valued as important assets to our State;

WHEREAS, It is essential to preserve all military and related jobs for the benefit of Kansas families and the Kansas economy;

WHEREAS, The State of Kansas desires to strengthen the presence and expansion of facilities;

WHEREAS, The State of Kansas should support and appreciate the men and women who serve our nation;

NOW, THEREFORE, pursuant to the authority vested in me as Governor of the State of Kansas, I hereby establish the Governor's Military Affairs Coordinating Council.

- The Council shall be composed of nine members appointed by the Governor. The Governor will designate one member as Chair.
- Members shall serve at the pleasure of the Governor and shall meet upon the call of the chairperson as necessary to carry out the duties outlined in this executive order.
- Members of the Committee shall receive no compensation, subsistence allowance, mileage or expenses from the State.
- 4. The Committee's duty will be to initiate, act upon, and consider all necessary strategies to:
 - Optimize the military presence in Kansas through removal of operational impediments, increased operating efficiencies, and recruitment and acquisition of new missions and force structure;
 - Actively foster close, effective cooperation among the installations and public and private sectors throughout the State;
 - Aggressively pursue initiatives to enhance the quality of life for all military personnel, active and retired, as well as to promote Kansas as a desired location for all Department of Defense retirees;
 - Assist in the transfer of technology between the military and the private sector to enhance the competitive posture of both in the national and global market;
 - Explore and develop outreach opportunities of individuals retiring from military service to use their talents and skills as members of the Kansas workforce;
 - Assist in the development, coordination, and execution of strategy required by any future changes in mission proposed by the Department of Defense.

 The provisions of this Executive Order shall expire on May 1, 2000 unless rescinded earlier or lengthened by executive order.

This document shall be filed with the Secretary of State as Executive Order No. 98-5, and shall become effective immediately.

Dated July 2, 1998.

Bill Graves Governor Attest: Ron Thornburgh Secretary of State

Doc. No. 022665

State of Kansas

Kansas Insurance Department

Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted at 9 a.m. Wednesday, September 23, in the third floor conference room, Kansas Insurance Department, 420 S.W. 9th, Topeka, to consider the adoption of proposed changes in an existing

rule and regulation.

The 60-day notice of the public hearing shall constitute a public comment period for purpose of receiving written public comments on the proposed rule and regulation. All interested parties may submit written comments prior to the hearing to Rebecca Sanders, Kansas Insurance Department, 420 S.W. 9th, Topeka, 66612-1678. All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed regulation during the hearing.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and economic impact statement in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Rebecca Sanders at (785) 296-7811.

A copy of the full text of the regulation and the economic impact statement may be obtained by contacting the Kansas Insurance Department. A summary of the proposed regulation and its economic impact follows.

K.A.R. 40-15b-1. Universal life insurance; definitions; qualifications; requirements; reports. The regulation is changed to eliminate the filing requirement of a statement of actuarial opinion. There will be little or no economic impact upon the Kansas Insurance Department or insurance companies. The possible economic impact is positive because there would be less paperwork for insurance companies to prepare and file with the department.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and economic impact statement in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Rebecca Sanders at (785) 296-7811.

Kathleen Sebelius Kansas Insurance Commissioner

336°

Office of the Governor

Executive Order No. 98-4

Delegating Certain Rule Making Authority
Granted the Governor by the Code of Military Justice
to the Kansas Adjutant General

WHEREAS, K.S.A. 48-2301(a) allows the governor to prescribe regulations governing commanding officers' imposition of disciplinary punishments upon members of the state military forces for minor offenses without the intervention of a court-martial; and

WHEREAS, K.S.A. 48-2301(b) allows the governor to prescribe regulations placing limitations on the powers granted by this section with respect to the kind and amount of punishment authorized and the categories of commanding officers authorized to exercise those powers; and

WHEREAS, K.S.A. 48-2504 requires the governor to prescribe regulations providing for the manner in which military judges are detailed for such courts-martial and for the persons who are authorized to detail military judges for such courts-martial; and

WHEREAS, K.S.A. 48-2505 requires the governor to prescribe regulations providing for the manner in which counsel are detailed for such courts-martial and for the persons who are authorized to detail counsel for such courts-martial; and

WHEREAS, K.S.A. 48-2506 allows the governor to prescribe regulations requiring the detailing or employing qualified court reporters and interpreters; and

WHEREAS, K.S.A. 48-2701 allows the governor to prescribe regulations regarding the procedure in cases before military courts and other military tribunals; and

WHEREAS, K.S.A. 48-2707(a) requires the governor to prescribe regulations dictating the form and manner of the oaths of office military judges, members of general and special courts-martial, trial counsel, assistant trial counsel, defense counsel, assistant defense counsel, reporters and interpreters before such persons perform their respective duties; and

WHEREAS, K.S.A. 48-2710(b) allows the governor to make regulations permitting a finding of guilty to a charge or a specification without a military judge or Summary Court; and

WHEREAS, K.S.A. 48-2711 permits the governor to prescribe regulations to allow trial counsel, defense counsel, and the court-martial equal opportunity to obtain witnesses and evidence; and

WHEREAS, K.S.A. 48-2719(b) allows the governor to prescribe regulations for the record of proceeding in each special and summary court-martial and the method of authentication; and

WHEREAS, K.S.A. 48-2719(c)(2) and (d) allows the governor to prescribe regulations regarding the contents of the record of court-martial cases and regulations about the purchase of general court-martial records of trial; and

WHEREAS, K.S.A. 48-2803(b) allows the governor to prescribe regulations providing the sentences of confinement may not be executed until approved by designated officers; and

WHEREAS, K.S.A. 48-2916(c)(1) and (c)(2) allows the governor to prescribe regulations governing who may act in place of the convening authority and what issues must be considered for action; and

WHEREAS, K.S.A. 48-2916(d) allows the governor to prescribe regulations regarding the recommendation of the staff judge advocate in general or special court-martials including a bad conduct discharge; and

WHEREAS, K.S.A. 48-2918(b) allows the governor to prescribe regulations regarding appeals to a court of military review; and

WHEREAS, K.S.A. 48-2920 allows the governor to prescribe regulations regarding the review by a judge advocate after a finding of guilty; and

WHEREAS, K.S.A. 48-2920(b)(3) allows the governor to prescribe regulations regarding disposition after the review of record of trial by the judge advocate; and

WHEREAS, K.S.A. 48-2921(b) allows the governor to prescribe regulations regarding transmittal and disposition of records of trial and related documents; and

WHEREAS, K.S.A. 48-2922(f) directs the governor to prescribe uniform rules of procedure for courts of military review, and to periodically formulate policies and procedure in regard to review of court-martial cases in the office of the judge advocate general and by courts of military review; and

WHEREAS, K.S.A. 48-2930(a) allows the governor to prescribe regulations to set aside or restore all rights, privileges and property affected by an executed part of a court-martial sentence; and

WHEREAS, K.S.A. 48-2932 allows the governor to prescribe regulations governing if and when an accused who has been sentenced by a court-martial may be required to take leave pending completion of action if the sentence includes an unsuspended dismissal or an unsuspended dishonorable or bad-conduct discharge; and

WHEREAS, K.S.A. 48-3102(b)(5) allows the governor to prescribe regulations regarding who may administer oaths and act as notary public; and

WHEREAS, K.S.A. 48-3105(a) allows the governor to prescribe regulations for redress of injuries to property wrongfully taken by members of the state military forces; and

NOW, THEREFORE, pursuant to K.S.A. 48-3111 and the authority vested in me as Governor of the State of Kansas, I hereby delegate to the Adjutant General of the State of Kansas all authority vested in me by virtue of the specific provisions of the Kansas Code of Military as enumerated above. This Executive Order shall supersede all other orders previously executed.

This document shall be filed with the Secretary of State as Executive Order No. 98-3 and shall be effective immediately.

Dated June 30, 1998.

Bill Graves Governor Attest: Ron Thornburgh Secretary of State

Doc. No. 022664

State of Kansas

Department of Revenue

Notice 98-04

Sales Taxation of Broadcasters and Subscriber Radio and Television Services

1998 Senate Bill No. 493 contains a new sales tax exemption for over-the-air, free access radio and television stations. The exemption became law July 1, 1998, and the Kansas sales tax act now contains four subsections that specifically address the taxation of radio and television broadcast stations and subscriber radio and television services. This notice will discuss those four provisions and the general obligations that the sales tax act places on Kansas broadcast stations, cable services, and other subscriber radio and television services.

A. Kansas Statutes

The Kansas retailer's sales tax act specifies that sales tax is imposed on the gross receipts from cable, community antennae and other subscriber radio and television services. K.S.A. 79-3603(k).

Effective July 1, 1998, the act exempts:

- 1) except as otherwise provided in this act, all sales of services rendered by an advertising agency or licensed broadcast station or any member, agent or employee thereof. K.S.A. 79-3606(nn).
- 2) all sales of tangible personal property and services purchased by a public broadcasting station licensed by the Federal Communications Commission as a noncommercial educational television or radio station. *K.S.A.* 79-3606(ss).
- 3) all sales of machinery and equipment purchased by an over-the-air, free access radio or television station which is used directly and primarily for the purpose of producing a broadcast signal or is such that the failure of the machinery or equipment to operate would cause broadcasting to cease. For purposes of this subsection, machinery and equipment shall include, but not be limited to, that required by rules and regulations of the Federal Communications Commission, and all sales of electricity that are essential or necessary for the purpose of producing a broadcast signal or is such that the failure of the electricity would cause broadcasting to cease. K.S.A. 79-3606(zz) (new enactment).

B. Subscriber Radio and Television Services

1. "Subscriber radio and television service" means any business that, for a fee, regularly amplifies and transmits by wire, coaxial cable, light wave, radio wave, or microwave, simultaneously to multiple subscribers, programs broadcast by television or radio stations or originated by themselves or other parties. These services include digital satellite radio and television services. A subscriber radio

and television service does not include a master antenna system that serves one residential, commercial or government building, or a complex of buildings under common ownership, if that service does not provide any broadcast signals other than those that may be viewed in that facility.

2. Subscriber radio and television services are consumers of equipment, materials and supplies used to conduct their business and shall pay sales or use tax on purchases of this tangible personal property. This includes tuners and any other equipment that is placed in the home or business of the subscriber. In re Tax Appeal of AT & T Technologies, 242 Kan. 554, 749 P.2d 1033 (1988); Southwestern Bell Tel. Co. v. State Commissioner of Revenue & Taxation, 168 Kan. 227, 212 P.2d 363 (1949).

3. Electricity purchased by a subscriber radio and television service for use in its amplification process and in sending its signals over its lines or producing its broadcast signal is exempt from sales tax as consumed in production of a taxable service.

4. Hotel purchases of subscriber radio and television service are generally subject to sales tax. However, a hotel may claim exemption for purchases of special programming when charges for such programming are re-billed to hotel patrons as a separate line item charge that is subject to sales tax. K.A.R. 92-19-24.

- 5. Subscriber radio and television services are required to charge and collect state and local sales tax on the total amount they receive from the sale of their services. This means that the tax base, which is the sum that is multiplied by the state and local tax rates to arrive at the amount of tax due, shall include all franchise fees that the subscriber service is obligated to pay, even when the franchise fee is stated as a separate line item on a customer billing. *In re Atchison Cablevision*, 262 Kan. 231, 936 P.2d 721 (1997).
- 6. Federal law prohibits local governments from imposing sales tax on sales of digital satellite television services to the end user. *Telecommunications Act of 1996*, P.L. 104-104, Title VI, Sec. 602; 47 USCA Sec. 152n (1998 Supp.). Businesses that provide digital satellite television transmissions to homes and businesses shall collect Kansas state sales tax, but not local sales tax, on the services they provide.

C. Noncommercial Educational Television and Radio Stations—Public Broadcasting Stations

- 1. Kansas sales tax law exempts all sales of tangible personal property and services to a public broadcasting station that is licensed by the Federal Communications Commission as a noncommercial educational television or radio station. To claim this exemption, public broadcasting stations must provide their vendors with completed exemption certificates, as discussed in K.A.R. 92-19-25b.
- 2. Public broadcasting stations may claim exemption when purchasing items that will be given away as part of their fund raising activities. When a merchant removes an item from their resale inventory and donates it to a station for use in the station's fund raising activities, the merchant shall accrue sales tax on the cost that he or she paid on the item that is removed from inventory.

D. Over-the-Air, Free Access Radio and Television Stations

- 1. The 1998 Kansas Legislature enacted a sales tax exemption for certain purchases by over-the-air, free access radio and television broadcasters. The new exemption is limited to machinery and equipment that is directly and primarily used to produce a broadcast signal or whose failure would cause broadcasting to cease. As used hereafter, "equipment" will mean both machinery and equipment.
- 2. The Federal Communications Act defines "broadcasting" to mean: "the dissemination of radio communication intended to be received by the public." 47 U.S.C.A. Sec. 153(6)(1998 Supp.). The Act defines "radio communication" to include the transmission of "writing, signs, signals, pictures, and sounds of all kinds." 47 U.S.C.A. Sec. 153(33) (1998 Supp.). Similarly, Webster's defines "signal" as "the sound or image conveyed in . . . radio . . . or television." Accordingly, the scope of the new exemption is not limited to the transmitter and broadcast antenna equipment, but includes electronic equipment that produces the initial electronic signal from the broadcast source and the equipment that is used to modify and amplify that signal before it is fed into the transmitter.
- 3. To qualify for this exemption, a radio or television broadcasting station must be licensed by the Federal Communications Commission to transmit radio waves that are primarily intended to be received by the general public and are made at an assigned frequency in the frequency bands that are reserved for AM, FM and television broadcasting. Subscriber radio and television services, amateur stations, short wave radio operators and any other radio operations that are not licensed by the FCC as AM or FM broadcasters do not qualify for this exemption. Public radio and television stations are exempted under a separate provision in the law, as discussed above in subsection C.
- 4. With few exceptions, the new law's direct use requirement limits the exemption to electronic equipment that: (a) is used to produce audio or video signals from a live source or from transcribed material; and (b) modifies and amplifies those signals, and then broadcasts them to the general public without charge. In addition to the direct use requirement, the exempt use must be the equipment's primary use. This means that when equipment has multiple uses, 50 percent or more of its use must be for an exempt purpose.
- 5. Exempt equipment shall include, but is not limited to: (a) input source equipment, including satellite receiving dishes, video tape players, television cameras, digital disc players, audio tape players, turntables and microphones, and all the electronic equipment and transmission cable that is located in the electronic circuit that links the input source equipment to the point at which the broadcast signal is transmitted by the broadcast antenna system; (b) computers that render on-the-air graphics; (c) special cooling systems for exempt equipment; (d) equipment required by rules and regulations of the Federal Communications Commission; (e) set lighting necessary for live television broadcasting; (f) transmission towers; (g) backup power supplies and generators; and (h) digital

equipment, including computers, that is purchased to comply with upcoming FCC guidelines for digital radio and television broadcasting. Replacement parts for such equipment shall be presumed to qualify for exemption. A nonexclusive list of items that shall be presumed to qualify as machinery and equipment that is used directly and primarily in producing a broadcast signal or whose failure would cause broadcasting to cease is set forth below.

Nonexclusive Items Presumed to Qualify as Machinery and Equipment Used Directly to Produce a Broadcast Signal or Whose Failure Would Cause Broadcasting to Cease; or that are Required by FCC Regulations:

- (1) Advertising insertion switching equipment
- (2) Antennas and supporting towers and guy wires
- (3) Audio amplifiers
- (4) Audio and video patch panels
- (5) Audio cart decks
- (6) Audio compressors
- (7) Audio generator
- (8) Audio mixer
- (9) Audio monitors
- (10) Audio-video cart machines
- (11) Audio-video demodulators
- (12) Audio-video distribution amplifiers
- (13) Audio-video FM demodulators
- (14) Audio-video FM modulators
- (15) Audio-video patch panels
- (16) Audio-visual frequency modulation demodulators
- (17) Audio-visual frequency modulation modulators
- (18) Audio-visual router
- (19) Audio-visual switchers
- (20) Automated assembly systems
- (21) Automated commercial insertion systems
- (22) Back-up power supply
- (23) Broadcast microphones
- (24) Broadcast tape players and DAT decks
- (25) Broadcast turntables and CD players (26) Computers that render on-air graphics
- (27) Cooling systems for exempt equipment
- (28) Dedicated STL phone lines
- (29) Distribution amplifiers
- (30) Edit controllers
- (31) Editing control units
- (32) Emergency audio override systems
- (33) Equipment cables and connectors
- (34) FM stereo transmission equipment
- (35) Frame synchronizers
- (36) Frequency modulation receiver
- (37) Frequency modulation transmitters
- (38) Frequency monitors
- (39) Frequency scopes
- (40) Insertion system and software
- (41) Level matching interface
- (42) Microwave receiver monitoring systems
- (43) Mixers
- (44) Mobile and cellular phones used primarily for direct, on-air broadcasts
- (45) Monitor/switching equipment
- (46) MTS stereo encoders
- (47) Nonlinear editors
- (48) On-air computer graphic equipment
- (49) On-air computerized character generators
- (50) On-air digital audio/video effect equipment and paint boxes
- (51) On-air weather graphic equipment
- (52) Phase correcting equipment
- (53) Positive notch filters
- (54) Positive traps
- (55) Power conditioning equipment

- (56) Power switching equipment
- (57) Processing amplifiers
- (58) Radio ground systems
- (59) Remote broadcasting equipment contained in mobile units, not including the vehicle chassis
- (60) Replacement parts for exempt equipment
- (61) RF monitoring equipment
- (62) Routing and switching equipment
- (63) Satellite antenna controllers
- (64) Satellite descramblers
- (65) Satellite receiving and transmitting equipment
- (66) Satellite receiving equipment
- (67) Signal generators
- (68) Signal integrity enhancement devices
- (69) Signal modulators
- (70) Signal processors
- (71) Signal scrambling system
- (72) Signal strength enhancement devices
- (73) Stereo generators
- (74) Stereo mohitoring equipment
- (75) Studio consoles and production interconnecting equipment
- (76) Studio lighting systems and control panels
- (77) Subcarrier demodulators
- (78) Television cameras and related equipment
- (79) Television monitors
- (80) Time base correctors
- (81) Transmission line pressurizing equipment
- (82) Transmission lines
- (83) Transmitters
- (84) Transmitter automation and emergency equipment
- (85) Transmitter cooling systems (86) Tuner/signal switchers and video control switchers
- (87) Video/synchronous generators
- (88) Visual and audio monitoring equipment

6. Sales to broadcasters of equipment, supplies and materials that are not specifically exempted by the new law remain subject to sales and use tax. This includes sales of raw or unprocessed magnetic tape, and other transcriptions, except when the transcription contains copyrighted material that is transferred under a lease or contract that grants broadcasting rights as a license to use. Taxable sales include, but are not limited to, sales of office supplies, such as paper, typewriter ribbons, tape, pens and pencils; sales of hand tools, such as screwdrivers, wrenches and soldering guns; and electronic testing equipment, such as multimeters, that are used to repair or service exempt or nonexempt equipment; sales of office equipment, such as desks, chairs, computers, fax machines, billing machines, file cabinets and office lighting equipment; sales of building materials and supplies, such as soundproofing materials, set materials, building lighting, plumbing fixtures and wiring; sales of props and other stage property; and sales of production equipment and supplies, such as blank audio and video tape, and video tape recorders that are not primarily used by the station to generate program signals.

7. Electricity used to power the equipment, whose sale is exempt as discussed in paragraphs D-4 and D-5, is also exempt from state and local sales tax after June 30, 1998. The sale of electricity to broadcast stations for other uses remains taxable. Such taxable uses include, but are not limited to, electricity used in administrative offices, supply rooms, maintenance shops, storage warehouses, elevators, parking lots, building air conditioning and heating, general lighting, housekeeping equipment, safety equipment, cafeteria equipment and appliances. When both taxable and exempt electricity use is metered through one meter, broadcasters shall complete Department of Revenue form BT/st-28B to claim exemption as an average percentage of the total metered use. When only exempt electricity is run through a meter, broadcasters shall issue an exemption certificate to their utility provider that claims exemption based on the meter location and number.

8. Broadcast rights are an intangible and a station's acquisition of the right to broadcast programming shall not be subject to sales tax, regardless of whether the programming is transferred on film, recorded magnetic tape, by satellite dish or by other means. However, a broadcast station's acquisition of recordings and other transcriptions from retailers who do not grant broadcast rights as

part of the sale is subject to tax.

9. A broadcaster's sale and purchase of commercials are exempted from sales tax by K.S.A. 79-3606(nn). Charges by broadcasters for air time and for the production of special programming are not subject to sales tax. The department has determined that equipment purchased by over-the-air, free-access radio and television broadcasters and used to produce delayed programming, special programming, advertising and commercials, which they will be broadcast, shall be exempt from sales tax. However, supplies used for such production and programming shall be subject to tax.

10. A broadcast station that engages in over-the-air product advertising that directs the prospective purchaser to place an order by phone or letter to the station and to remit the purchase price to the station are considered to be retailers and must collect sales tax from the purchaser even though the station sends the order to outof-state suppliers who make the actual deliveries to instate purchasers. Montgomery Ward & Co., Inc. v. Commission of Revenue and Taxation, 156 Kan. 408, 133 P.2d 1008

(1943).

Taxpayer Assistance

If you have any questions about this notice, please contact a customer service representative in one of the department's offices:

Topeka

Docking State Office Building 915 S.W. Harrison (785) 296-2461 Hearing Impaired TTY: (785) 296-6461 Fax (785) 291-3614

Overland Park

Cloverleaf Office Park, Bldg. 3 6405 Metcalf Ave., Suite 120 (913) 677-0158 Fax (913) 677-6649

Wichita

State Office Building 230 E. William, Room 7150 (316) 337-6140 Fax (316) 337-6162

> John D. LaFaver Secretary of Revenue

Department of Revenue

Notice 98-03 Senate Bill No. 493—Direct Pay Authority— Sales Tax

Since 1970, Kansas Administrative Regulation 92-20-11 has authorized the Department of Revenue to grant direct pay authority to qualifying businesses to pay Kansas consumers' compensating tax directly to the Department of Revenue instead of to their out-of-state vendors. This direct pay authority has normally been granted only to large manufacturers, railroads and utility companies that are routinely audited by the department.

1998 Senate Bill No. 493 expands the law on direct pay to allow qualifying businesses to pay both sales and use tax directly to the Department of Revenue instead of to their vendors. Direct pay permit holders must remit local sales tax based on the location of each Kansas vendor, or

as otherwise required by the local sales tax act.

SB 493 became law July 1, 1998. Current direct pay permit holders may either follow the accounting and reporting practices that they have in place or change those practices to take advantage of the new law. Businesses that wish to become registered under the new law, and that qualify to hold a direct pay permit, must apply to the Secretary of Revenue for such authority.

Direct pay permit holders are required to notify their vendors of their authority in much the same way that retailers claim resale exemption from wholesalers. Permit holders must present their vendors with a copy of the direct pay permit and a completed exemption certificate. Vendors who receive a copy of a direct pay permit and exemption certificate should treat them as they currently treat a resale exemption certificate.

The following guidelines shall control the granting and exercise of direct pay authority until a new permanent regulation is adopted that replaces K.A.R. 92-20-11:

(a) General. The Secretary of Revenue may issue direct pay authority to a qualifying business when it is to the mutual convenience of the Department of Revenue, the business, and the business' vendors to have the sales and use tax liability for the business' purchases determined by the business and reported directly to the Department of Revenue. Direct pay authority shall shift the reporting responsibility from a registered retailer to the business that is granted such authority.

(b) Issuance. Direct pay authority is a revocable privilege granted in the form of a direct pay permit. A holder of a direct pay permit shall use the permit to notify its vendors that the holder is authorized to pay any sales or use tax that is due directly to the Department of Revenue.

(c) Qualification requirements. To qualify for a direct pay permit, a business shall demonstrate to the satisfaction of

the secretary that:

(1) the business purchases more than \$1 million of tangible personal property annually for business use and not for resale or purchases substantial amounts of tangible personal property for business use under circumstances that normally make it difficult or impractical at the time of purchase to determine whether such property will be

subject to sales or use tax or whether the use of such property will be exempt;

(2) the direct pay authority will materially reduce the cost of accounting for and paying taxes, for the business and its vendors;

(3) the business maintains an accounting system that will clearly reflect the state and local tax due, the vendor's business address or whatever other situs for payment of local tax is fixed by the local sales tax act, and the appropriate reporting period for tax payment;

(4) the business makes purchases in sufficient volume to justify the expense of regular audits by the department

of revenue; and

(5) the business maintains a place of business in Kansas and is registered to report Kansas sales or use tax.

(d) Application; grant of authority. (1) Applications for direct pay permits shall be submitted to the Secretary of Revenue. An application may be in the form of a letter and shall contain the applicant's name, address, standard industrial classification code number, all state and local sales and use tax account numbers, a description of the business, a description of the accounting system being used to reflect the proper amount of tax due, the volume of purchases, and justification for granting direct pay authority. The application shall be accompanied by a completed business tax application form unless that applicant has submitted such a form to the department within the past five years.

(2) Each application shall be reviewed by the secretary. The secretary may require the applicant to submit to a field inspection of their accounting system in order to assure the likelihood of timely and accurate payment of state and local sales and use tax. Each business whose application is approved will be issued a direct pay permit that contains the permit number and is dated and signed

by the secretary.

(3) The secretary may issue direct pay authority for a period of one year on the condition that the temporary permit holder submit to a field inspection of their accounting system. Following completion of the field inspection, the secretary may require the temporary permit holder to adjust their record keeping and accounting practices as a condition of being issued permanent direct pay authority.

(4) The secretary may require any business to agree to submit returns electronically and remittances by electronic fund transfers as a condition for receiving and

maintaining direct pay authority.

(e) Permit holder's duties to vendors; record keeping requirements for permit holders and vendors. (1) Businesses that hold direct pay permits shall notify vendors of their direct pay authority by submitting a copy of the permit to their vendors along with an exemption certificate that contains the number of the direct pay permit and acknowledges that the permit holder will report and pay any tax that is due on the basis of their direct pay authority. Each vendor shall maintain the permit and certificate in accordance with the requirements for maintaining exemption certificates, and may account for claims made under the direct pay permit as exemption claims. Possession of the permit and certificate shall relieve the vendor from the respon-

sibility of collecting retailer's sales or use tax on sales made to the permit holder. Each permit holder shall maintain a current list of vendors who have been given their direct pay permit.

- (2) When property or services are purchased under a direct pay permit, the permit holder shall report state and local sales tax or use tax as it becomes due in the reporting period in which the determination of taxability is first made. Permit holders shall report taxes on forms approved by the department in the frequency prescribed by K.S.A. 79-3607, and amendments thereto. Local sales taxes shall be accounted for and reported based on the vendor's place of business, or as otherwise required by the local retailers' sales tax act. Any late payment or return shall be assessed penalty and interest in accordance with K.S.A. 79-3615, and amendments thereto.
- (3) Holders of direct pay permits may elect to issue their permit to selected vendors or to all their vendors, other than as prohibited in subsection (f). Permit holders who elect to issue their permit to selected vendors shall maintain accounting records that show the amount of taxes that the permit holder accrued under the direct pay permit, and the amount of taxes that it paid to its vendors who were not issued a direct pay permit, for each reporting period, in summary and in respect to each transaction. If the holder of a permit chooses to pay tax on some purchases and accrue tax on others, all purchases from any one vendor shall either be taxed or purchased without tax under the permit, unless the permit holder and vendor enter into a written agreement that lists the items that are to be taxed and the items that are to be sold under the direct pay permit claim. Vendors shall attach a copy of any such agreement to their copy of permit holder's direct pay permit and exemption certificate.

(4) In addition to any other record keeping requirements, the records of the permit holder must show all purchases, the vendor's name and address, the point of sale for local tax purposes, the taxable or exempt use made of the purchases, and the state and local taxes being reported and paid. Following an audit and hearing, the secretary may require a permit holder to adjust their record keeping and accounting practices as a condition for maintaining their direct pay authority.

(5) Once each year, when a physical inventory is taken to satisfy the requirements of federal income tax, securities or regulatory law, permit holders shall prepare a reconciliation of purchases made under the direct pay permit. Any inventory that has been used, but is not accounted for for sales and use tax purposes, shall be included as additional purchases subject to sales tax for the reporting period in which the fiscal or calendar year ended. If a change results in reported opening inventory, purchases, or closing inventory because of a final federal adjustment or a voluntary adjustment to a federal return, any inventory that has been used, but is unaccounted for for sales or use tax purposes, shall be reported as additional purchases subject to sales tax on an amended return for the reporting period in which the fiscal or calendar year ended.

(f) Certain transactions not permitted. A holder of a direct pay permit shall not use their direct pay authority to claim exemption: (1) in connection with the purchase of meals, food or drinks, motor vehicles, aircraft, telephone and telegraph services, subscriber radio and television services, or admission to places of amusement or entertainment;

(2) in connection with the payment of fees, charges and dues to private and public clubs or for the rental of hotel

ooms;

(3) in connection with construction contracts; or

(4) as a device to defer payment of tax on purchases, or to avoid accruing and paying local sales tax to the appropriate local taxing jurisdiction as established by the local retailers' sales tax act.

A direct permit holder shall pay sales or use tax to the retailer on sales of any such service or tangible personal

(g) Permit revocable and not transferable. (1) A direct pay permit is not transferable. The use of the permit may not

be assigned to a third party.

- (2) The secretary may revoke a direct pay permit at any time the permit holder fails to comply with the conditions under which the direct pay authority was granted or for any other reason constituting misuse of the authority. A direct pay permit may be revoked at any time if the secretary determines that its continued use is contrary to the best interest of the State of Kansas or its political subdivisions in their collection of sales or use taxes.
- (3) A permit may be canceled by the holder by mailing the permit to the secretary with a written request to cancel the permit. Within 30 days after a permit is canceled or revoked, the permit holder shall notify each of its vendors in writing of the cancellation or revocation and inform them to begin collecting the appropriate sales or use tax. The permit holder shall maintain records that show receipt of the notice by each such vendor.

(4) Upon the cessation of business, the permit holder shall notify the department in writing and request that the permit be canceled.

Taxpayer Assistance

If you have any questions about this notice, please contact a customer service representative in one of the department's offices:

Topeka

Docking State Office Building 915 S.W. Harrison (785) 296-2461 Hearing Impaired TIY: (785) 296-6461 Fax (785) 291-3614

Overland Park

Cloverleaf Office Park, Bldg. 3 6405 Metcalf Ave., Suite 120 (913) 677-0158 Fax (913) 677-6649

Wichita

State Office Building 230 E. William, Room 7150 (316) 337-6140 Fax (316) 337-6162

> John D. LaFaver Secretary of Revenue

11.13

J-36L

Department of Revenue

Notice 98-02 Senate Bill No. 493—Exemption of Residential Repair and Remodel Work

1998 Senate Bill No. 493 exempts certain construction services that were formerly subject to Kansas sales tax. Effective July 1, 1998, services performed to install or apply tangible personal property are exempt from sales tax when the services involve the original construction, reconstruction, restoration, remodeling, renovation, repair

or replacement of a residence.

SB 493 will simplify the reporting responsibilities for many residential contractors. Prior law required residential contractors to account for both taxable repair work and exempt original construction. SB 493 allows most contractors to account for all their residential work in the same way that they currently account for exempt original construction. This means that many contractors who do residential work exclusively will be able to cancel their sales tax registration number.

The new law does not change the taxation of sales of materials and supplies that are purchased for use in residential construction or in other types of construction. These sales continue to be subject to state and local sales tax. Similarly, sales tax continues to apply to nonresidential construction services, since the new exemption extends only to residences. The statutory exemptions for original construction of buildings and facilities and for projects that qualify for project exemption remain in place and are unchanged.

The new law took effect July 1, 1998. Residential remodel and repair services are taxable if performed before July 1998, and exempt if performed thereafter. This rule applies regardless of when the contract was entered into or when the property owner pays for the services.

The following discussion is intended to help contractors, repairmen and property owners understand and apply the new law.

I. Definitions

As amended by SB 493, K.S.A. 79-3603(p) exempts charges for installation or application labor services when such services are performed in connection with "the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence." The following list contains definitions for the terms used in the new enactment.

Original Construction—This term is defined by statute to mean the first or initial construction of a building, which includes the first or initial construction of a residence. See K.S.A. 79-3603(p)(1); K.A.R. 92-19-66b. By definition, original construction includes work done to a building to repair damage caused by a fire, flood, tornado, lightning, explosion or earthquake. In addition to buildings, this exemption extends to "facilities," which K.S.A. 79-3603(p)(3) denominates as feed lots, oil wells, REA power lines and certain other listed items.

Reconstruction—Construction activities performed to rebuild part or all of a residence. The term "reconstruction" sometimes presupposes the loss of the thing to be

reconstructed so that, in the case of a residence, a part of the residence that has been damaged or destroyed is replaced with something that is reasonably similar to the original. Reconstruction also can mean re-enforcing or rebuilding the basic structural components of a building while the building remains relatively faithful to the orig-

Restoration—Construction activities performed to bring part or all of a residence that is operating and functional back to its original condition or as near to it as

Remodeling—Construction activities performed to make over or upgrade part or all of an existing residence.

Renovation—Construction activities performed to renew, repair or restore part or all of an existing residence to an improved state of freshness, soundness or newness of appearance or structure.

Repair—Construction activities performed to mend or restore to a working order or operating condition part of an existing residence that was broken, damaged, worn, defective, or malfunctioning by replacing a part or by putting together that which is broken or damaged.

Replacement—Construction activities performed to put something new in the place of something that was

previously there.

Residence—This term is defined by statute to mean "only those enclosures within which individuals customarily live."

These definitions show that the meaning of "reconstruction," "restoration," "remodeling," "renovation," "repair" and "replacement" often overlap and are sometimes synonymous. For example, a reconstruction project may involve work done to restore, renovate, repair, replace and remodel different parts of the same residence. A restoration project necessarily involves renovation work. The repair of a broken pane of window glass calls for its replacement. A repair project can require reconstruction work.

The use of terms with overlapping meanings suggests that the Legislature did not want narrow exceptions, carved into the exemption for installation and application services done to residences. Accordingly, services such as weatherproofing, re-roofing, and interior and exterior repainting, which may be viewed as periodic maintenance services, shall be presumed to be renovation or restoration services within the meaning of SB 493 regardless of whether any other construction services are being performed to the residence at the same time.

II. Enclosures that Qualify as Residences

SB 493 defines "residence" to mean "only those enclosures within which individuals customarily live." Residences include single family homes, duplexes, townhouses, condominiums, rooming houses, boarding houses, apartment houses, nursing homes, retirement homes, dormitories or any other enclosure that has been constructed for use as a place of human habitation. Residences may include mobile and manufactured homes if they are affixed to real property by water, sewer and electrical connections. A residence may be a primary residence or a secondary residence, such as a summer home.

Residences do not include transient accommodations, such as hotels, motels, inns, apartment hotels, tourist courts, resort lodges, mobile and manufactured homes that are not affixed to real property, motor homes, travel trailers or other recreational vehicles, and other accommodations that are routinely rented for a period of 28 consecutive days or less. Apartment hotels that are registered for transient guest tax purposes may not claim exemption as a residence on individual units that are leased or rented to the public, regardless of how long an individual unit may be occupied. The exemption for residences extends to school dormitories. However, this exemption is limited to repair and remodel labor services, since K.S.A. 79-3606(c) continues to require sales tax to be charged and collected on materials, supplies, fixtures, and furniture that are sold for use in dormitory construction, repair, enlarging and equipping.

If a building is used for both residential and commercial purposes, charges for labor services that cannot be entirely assigned to the residential or commercial portions of a building shall be allocated based on the square footage of the areas that are exclusively residential and exclusively commercial. For example, when repair services are done to the roof and siding of a building that contains apartments and commercial office space, the labor services charges that are subject to sales tax shall be the product of the total charges for the repair services multiplied by a ratio fixed by dividing the square footage of the office space by the sum of the square footage of the office space plus the square footage of the apartment space. For purposes of this calculation, common areas, such as a hallway, exercise room, laundry room and clubhouse, shall not be considered to be exclusively residential or commercial; an apartment rental office within an apartment building shall be considered to be exclusively

This approach means that when an apartment building is used for both residential and commercial purposes, work done wholly within residential areas shall be exempt. Work done wholly within commercial areas shall be taxed. Work done to the building's exterior or to common areas, such as hallways, exercise rooms, laundry rooms and clubhouses, shall be taxed by use of the allocation ratio. When an apartment building is used exclusively for residential purposes, all work done to the building, including the exterior and the common areas, shall be exempt.

When a high rise apartment building has some floors that are used only for commercial purposes and other floors that are used only for residential purposes, the allocation ratio may be arrived at by dividing the number of floors used for commercial purposes by the total number of floors. Common areas on residential floors shall be exempt, while common areas on commercial floors shall be taxed. The department may approve other methods for allocating residential and commercial use if the building owner requests a private letter ruling pursuant to K.A.R. 92-19-59 and documents the basis and rationale for the alternative apportionment method being proposed. Work done to apartment buildings to repair damage caused by a fire, flood, tornado, lightning, explosion or earthquake shall continue to be entirely exempt as original construction, regardless of the mix of commercial and residential use.

The allocation ratio for residential and commercial use shall be used by bed and breakfasts, motels that include the owner's living quarters, home businesses that are conducted in areas that are segregated from the living quarters and are open to the walk-in public during regular business hours, and other similar businesses. Home offices shall qualify as part of a residence for purposes of this exemption. Garages designed to house vehicles owned by the occupants of a residence shall be considered part of the residence, regardless of whether the garage is part of, attached to, or unattached to the residence. A building shall not qualify as a garage if it also is used to house a business or is designed to house machinery and equipment, or to store products, for nonresidential

A residential apartment within a commercial building shall not be considered a residence for purposes of the exemption if it has not been occupied as a residence within the last seven years, unless the work is being done to allow immediate habitation.

Because of the many differences between property and sales tax laws, property tax concepts and laws shall not control the construction of SB 493's sales tax exemption for residential repair and remodeling. The coverage of the Kansas sales tax act is shaped by its own provisions and definitions and, where these are unclear, by applying its own policies and concepts.

III. Fixtures, Appliances, and Other Property Within a Residence that Qualify as Part of the Residence for Purposes of This Exemption

A residence is a type of building that consists of its component parts and fixtures, just as any other building. A residence does not include the tangible personal property located within it, such as furniture and clothing.

"Building components" or "components parts" clude the structural parts of a residence or other building, such as walls, floors, ceilings, roofs, trusses and foundations, and any manually operated components, such as windows and doors. "Fixtures" means those items that are permanent accessories to a residence or other building and do not lose their identity when installed. A nonexclusive list of items that shall be presumed to qualify as building components or fixtures for purposes of SB 493 is set forth below.

Nonexclusive Items Presumed to be Fixtures or Residential Components for Purposes of SB 493

7 . *-

Air conditioners Air handling equipment, built-in Alarm systems, smoke, fire, burglar, security **Awnings** Cabinets, built-in or attached Carpets, attached by tacking, adhesive or other methods Ceilings, floors, walls and roofs Ceiling fans Circuit breakers and fuse boxes Clothes washers and dryers 230 Condenser, heating and air conditioning Conduit 15 15 Cooking stoves Decks and porches **Dehumidifiers**

Dishwashers

Doors, including storm doors and screens

Doors, overhead garage

Drapes

Electrical fixtures, switches and outlets

Electrostatic percipitators

Elevators and stair lifts

Exhaust fans, built-in

Exteriors

Faucets and other plumbing hardware

Fire protection system

Fireplaces and chimneys

Floor covering, such as tile, linoleum and vinvl

Freezers

Furnaces and boilers, including accessories

Garage door opener

Garage and carports

Garbage disposal

Gutter and spouting

Heat exchangers

Heat and air ducts

Heaters, built in

Heating distribution systems

Insulation

Intercoms, built-in

Ironwork

Lavatory equipment that is built-in, including sinks, toilets, bathtubs, towel holders and showers

Lighting fixtures, switches and wiring

Lightning rods

Locks, door

Mantels, fireplace

Mirrors, attached by screws or bolts

Ovens

Pipes

Plumbing systems

Pumps

Refrigerators

Roofing

Saunas Shutters

Siding and trim

Solar energy systems, built-in

Shelving, built-in

Shutters

Stairs, access ramps and decks

Structural components, such as trusses and joists

Tanks, heating oil and propane storage, both inside and out

Temperature controls that are part of a heating or air

conditioning system

Trash compactors

Vacuum systems, central

Vanities

Venetian blinds

Ventilating systems

Wallpaper and paint

Water heaters

Water softener and filtration equipment

Weatherproofing

Windows, including glass, storm windows and screens

Wiring, electrical

Woodburning stoves

To become part of a building, components and fixtures must be connected to the building by physical means, such as by bolts, nails, screws, cement, piping or wire. Components and fixtures are intended to be permanent improvements to the building and make the building complete or habitable. Removal of a component or fixture would often damage the component or fixture or require the alteration or repair of the structure to which component or fixture is affixed.

For purposes of proper administration of the exemption for repair services, the following appliances shall be presumed to have become part of the real property regardless of how they are connected or affixed to a residence: dishwashers, cooking stoves, ovens, refrigerators, freezers, trash compactors, clothes washers and clothes dryers. These appliances are often built into real property or, if free standing, may be affixed by water hookups, gas connections or hard wiring. The variety of ways in which these appliances may be affixed to real property makes it impossible for persons who repair them to consistently determine whether the repair services should be taxed as the repair of tangible personal property, or exempted as the repair of a fixture that is part of the residence. Accordingly, the department has determined that these appliances shall be presumed to be part of real property and that repair services done to them at the residence shall be

Generally, any repair service performed to an appliance or other property that is built into a residence shall be presumed to be exempt when the service is performed there. Appliances, building components, fixtures and their component parts may be temporarily detached from real property for on-site repairs without losing their status as part of the residence. However, when such an item is detached from a residence and taken from the residential site for repair, the item is considered to revert to tangible personal property. The new exemption does not extend to off-site repair services done to tangible personal property.

IV. When Improvements on Land Near a Residence Qualify for this Exemption

The department has determined that it will construe and administer K.S.A. 79-3603(p)(4) as exempting the land improvements that immediately surround a residence. This means the exemption for residential repair and remodeling services generally will be coextensive with the exemption for the original construction of the residence.

The test for whether something is a "land improvement" shall be whether tangible personal property has been erected upon or affixed to the land. To qualify as residential, the land improvement must be immediately near and must principally serve the residence. This means that repairs to a yard fence are exempt but that repairs to a fence designed to corral pleasure horses are not. Barns and machine sheds for farm equipment shall not be considered to be land improvement that principally serve the residence.

Land improvements shall include, but not be limited to: sidewalks, driveways, patios, fences, sodding, tree planting, utility pipes and wires, septic tanks, swimming pools and tool sheds. Repair services to structures such as steps, stairs, access ramps, porches and decks shall be exempt whether they are considered to be part of the residence because they are attached to it, or a land improvement because they are immediately nearby. Installation of a new swimming pool, tool shed or other structure near an existing residence shall qualify as a residential remodeling when the pool, shed or structure is intended to serve

the residence. Repairs services done to swimming pools, tools sheds and other nearby structures that serve the residence shall qualify as the exempt repair of residential land improvements.

V. How Contracts that Include Both Taxable and Exempt Services Should be Taxed

When both taxable and exempt work are being performed under the same contract, the owner of the residence and the contractor shall separately identify taxable and nontaxable labor services and the charges applicable to each. If such charges are not identified, the entire contract will be presumed to be for taxable services.

The property owner and contractor shall maintain documentation that shows that had the taxable exempt work been done independently of each other, the cost of each would be reasonably near the allocation of charges being claimed. Examples of acceptable documentation include written contracts that detail the scope of work, bid sheets, tally sheets, schedules of values and blueprints. The department may recalculate the charges if the allocation appears unreasonable.

VI. Effective Date of the New Law

The effective date of SB 493 is July 1, 1998. Residential remodel and repair services are taxable if they are performed before the bill's effective date and are exempt if they are performed on and after it.

The 1967, 1986 and 1992 enactments that increased sales tax rates contained provisions that allowed certain contractors to tax jobs at the prior lower rate if a written contract had been entered into before the rate increase and if certain other conditions were met. Similar provisions were not included in rate increases enacted in 1958 and 1989. SB 493 does not contain any provision that modifies the bill's effective date. This means that date that a contract is entered into or the date of billing do not limit or otherwise control when the new exemption applies. The sole determinant for when the exemption applies is the date the services are performed. Contractors and repairmen must charge and collect sales tax accordingly.

VII. Cancelation of Registration Certificates

Because of the new exemption, some contractors will no longer need a sales tax registration number. Contractors who pay sales or use tax on their materials and supplies and who work exclusively on residential property, as discussed in this notice, should contact one of the Kansas Department of Revenue offices listed below and close out their sales tax account. Contractors who perform work on commercial property or on both commercial and residential property, and contractor/retailers who maintain an inventory of materials that they sell at retail without installing, must retain their registration numbers in order to report the tax collected on taxable services and over-the-counter sales.

Taxpayer Assistance

If you have any questions about this notice or about registration and reporting responsibilities, please contact a customer service representative in one of the department's offices:

Topeka

Docking State Office Building 915 S.W. Harrison (785) 296-2461 Hearing Impaired TTY: (785) 296-6461 Fax (785) 291-3614

Overland Park

Cloverleaf Office Park, Bldg. 3 6405 Metcalf Ave., Suite 120 (913) 677-0158 Fax (913) 677-6649

Wichita

State Office Building 230 E. William, Room 7150 (316) 337-6140 Fax (316) 337-6162

> John D. LaFaver Secretary of Revenue

Doc. No. 022658

(Published in the Kansas Register July 16, 1998.)

NOTICE OF CALL FOR REDEMPTION

To The Registered Owners of

City of Leawood, Kansas **General Obligation Combined Projects** Improvement Bonds, Series 1986 Dated June 1, 1986

NOTICE IS HEREBY GIVEN pursuant to the provisions of Section 301 of Ordinance No. 912 (the "Ordinance"), of the City of Leawood, Kansas (the "Issuer") that the above mentioned bonds scheduled to mature on September 1, 2000 and thereafter (the "Called Bonds"), have been called for redemption and payment on September 1, 1998 (the "Redemption Date"), at the principal office of the Treasurer of the State of Kansas (the "Bond Registrar and Paying Agent").

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	Maturity Date		Principal Amount		Interest Rate	*CUSIP Nos.
S	eptember 1, 200	ე :	\$215,000		7.50%	522364 CF3
c	entember 1 200	1	\$230,000	. *	7.50%	522364 CG1

On the Redemption Date there shall become due and payable, upon the presentation and surrender of each such Called Bond, the redemption price thereof equal to 100% of the principal amount thereof together with interest accrued to the Redemption Date. Interest shall cease to accrue on the Called Bonds so called for redemption from and after the Redemption Date provided such funds for redemption are on deposit with the Paying Agent.

Under the provisions of the Internal Revenue Code, paying agents making payment of principal on municipal securities may be obligated to withhold 31% of the payment of principal to owners who have failed to provide that paying agent with a valid Taxpayer Identification Number. Owners of the above described securities will avoid such withholding by providing a certified Taxpayer Identification Number when presenting Securities for payment.

*The CUSIP Number is provided solely for informational purposes and

the Trustee makes no representation as to the accuracy of the CUSIP Number.

Bonds so called shall be submitted to The Office of the State Treasurer, 900 SW Jackson, Suite 201, Topeka, KS. 66612-1235, Bond Services. For prompt payment, please submit bonds two weeks prior to September 1, 1998.

> OFFICE OF THE STATE TREASURER, TOPEKA, KANSAS As Bond Registrar and Paying Agent By: /s/ Machell Kent

State Conservation Commission

Notice to Contractors

Sealed bids for the construction of a 74,000-cubic-yard detention dam, Site F-12 in Greenwood County, will be received by the Fall River Watershed Joint District No. 21 at the Greenwood County Courthouse, 311 N. Main, Eureka, 67045-1321, (316) 583-6461, until 8 p.m. August 5, and then opened. A copy of the invitation for bids and the plans and specifications can be obtained from the watershed office located at the courthouse or by calling (316) 785-2667 or (316) 358-3243.

Tracy D. Streeter Executive Director

Doc. No. 022656

(Published in the Kansas Register July 16, 1998.)

NOTICE OF CALL FOR REDEMPTION

To The Registered Owners of

City of Leawood, Kansas General Obligation Improvement Bonds, Series 1990A Dated October 1, 1990

NOTICE IS HEREBY GIVEN pursuant to the provisions of Section 301 of Ordinance No. 1186 (the "Ordinance"), of the City of Leawood, Kansas (the "Issuer") that the above mentioned bonds scheduled to mature on September 1, 1999 and thereafter (the "Called Bonds"), have been called for redemption and payment on September 1, 1998 (the "Redemption Date"), at the principal office of the Treasurer of the State of Kansas (the "Bond Registrar and Paying Agent").

Maturity Date	Principal Amount	Interest Rate	CUSIP Nos.
September 1, 1999	\$140,000	6.35%	522364 EJ3
September 1, 2000	\$140,000	6.40%	522364 EK0
September 1, 2001	\$90,000	6.50%	522364 EL8
September 1, 2002	, \$90,000	6.50%	522364 EM6
September 1, 2003	\$90,000	6.50%	522364 EN4
September 1, 2004	\$90,000	6.25%	522364 EP9
September 1, 2005	\$85,000	6.25%	522364 EQ7

On the Redemption Date there shall become due and payable, upon the presentation and surrender of each such Called Bond, the redemption price thereof equal to 100% of the principal amount thereof together with interest accrued to the Redemption Date. Interest shall cease to accrue on the Called Bonds so called for redemption from and after the Redemption Date provided such funds for redemption are on deposit with the Paying Agent.

Under the provisions of the Internal Revenue Code, paying agents making payment of principal on municipal securities may be obligated to withhold 31% of the payment of principal to owners who have failed to provide that paying agent with a valid Taxpayer Identification Number. Owners of the above described securities will avoid such withholding by providing a certified Taxpayer Identification Number when presenting Securities for payment

Identification Number when presenting Securities for payment.

*The CUSIP Number is provided solely for informational purposes and the Trustee makes no representation as to the accuracy of the CUSIP Number.

Bonds so called shall be submitted to The Office of the State Treasurer, 900 SW Jackson, Suite 201, Topeka, KS. 66612-1235, Bond Services. For prompt payment, please submit bonds two weeks prior

to September 1, 1998

Office of the State Treasurer, Topeka, Kansas As Bond Registrar and Paying Agent By: /s/ Machell Kent

Doc. No. 022668

(Published in the Kansas Register July 16, 1998.)

Summary Notice of Bond Sale Sedgwick County, Kansas \$10,330,000

General Obligation Bonds, Series B, 1998

(General obligation bonds payable from unlimited ad valorem taxes)

Sealed Bids

Subject to the notice of bond sale dated July 8, 1998, sealed bids will be received by the director, Bureau of Finance, Sedgwick County, Kansas (the issuer), on behalf of the governing body at Sedgwick County Courthouse, Suite 823, 525 N. Main, Wichita, KS 67203, until 9:30 a.m. July 29, 1998, for the purchase of \$10,330,000 principal amount of General Obligation Bonds, Series B, 1998. No bid of less than 99 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated August 1, 1998, and will become due on August 1 in the years as follows:

	Principal
Year	Amount
1999	\$850,000
2000	850,000
2001	860,000
2002	875,000
2003	875,000
2004	890,000
2005	900,000
2006	915,000
2007	925,000
2008	940,000
2009	260,000
2010	275,000
2011	290,000
2012	300,000
2013	325,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on February 1 and August 1 in each year, beginning February 1, 1999.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$206,600 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder within 30 days of the sale of the bonds, at DTC or such bank or trust

company in the contiguous United States as may be specified by the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1997 is \$2,747,131,414. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$106,725,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from Richard J. Hesse, Cash/Debt Management Coordinator, Sedgwick County Courthouse, Suite 823, 525 N. Main, Wichita, KS 67203, (316) 383-7591, fax (316) 383-7729.

Dated July 8, 1998.

Sedgwick County, Kansas

Doc. No. 022670

(Published in the Kansas Register July 16, 1998.)

Summary Notice of Bond Sale
Atchison County, Kansas
\$4,100,000
General Obligation Sales Tax Bonds
Series 1998-A

(General obligation bonds payable from unlimited ad valorem taxes)

Sealed Bids

Subject to the notice of bond sale dated May 20, 1998, sealed bids will be received by the clerk of Atchison County, Kansas (the issuer), on behalf of the governing body at the Atchison County Courthouse, 423 N. 5th, Atchison, KS 66002-1861, until 11 a.m. July 27, 1998, for the purchase of \$4,100,000 principal amount of General Obligation Sales Tax Bonds, Series 1998-A. No bid of less than 100 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated July 1, 1998, and will become due on September 1 in the years as follows:

Year	Principal Amount
1999	\$155,000
2000	200,000
2001	210,000
2002	225,000
2003	240,000
2004	250,000
2005	260,000

2006	275,000
2007	285,000
2008	295,000
2009	310,000
2010	325,000
2011	340,000
2012	355,000
2013	375,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning March 1, 1999.

Book-Entry-Only System

The bonds will be registered under a book-entry-only system administered through DTC.

Paving Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$82,000 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about August 11, 1998, at DTC for the account of the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1997 is \$88,804,816. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$5,430,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the clerk, (913) 367-1653, or from the financial advisor, George K. Baum & Company, Twelve Wyandotte Plaza, 120 W. 12th, Kansas City, MO 64105, Attention: David G. Arteberry, (816) 474-1100.

Dated May 20, 1998.

Atchison County, Kansas

(Published in the Kansas Register July 16, 1998.)

Summary Notice of Bond Sale City of Iola, Kansas \$3,100,000

General Obligation Bonds, Series 1998

(General obligation bonds payable from unlimited ad valorem taxes)

Sealed Bids

Subject to the notice of bond sale dated June 30, 1998, sealed bids will be received by the clerk of the City of Iola, Kansas (the issuer), on behalf of the governing body at City Hall, 2 W. Jackson, Iola, KS 66749, until 1 p.m. July 28, 1998, for the purchase of \$3,100,000 principal amount of General Obligation Bonds, Series 1998. No bid of less than 100 percent of the principal amount of the bonds and interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated August 1, 1998, and will become due on December 1 in the years as follows:

Year	Principal Amount
2000	\$245,000
2001	260,000
2002	270,000
2003	285,000
2004	300,000
2005	315,000
2006	330,000
2007	345,000
2008	365,000
2009	385,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on June 1 and December 1 in each year, beginning June 1, 1999.

Optional Book-Entry-Only System

The successful bidder may *elect* to have the bonds registered under a book-entry-only system administered through DTC.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$62,000 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or before August 18, 1998, at DTC for the account of the successful bidder or at such bank or trust company in the contiguous United States as may be specified by the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 1997 is \$25,236,235. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$3,641,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the clerk, (316) 365-4910.

Dated June 30, 1998.

City of Iola, Kansas

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30-6-70w	Revoked	V. 17, p. 941 V. 16, p. 271	Reg. No.	Action	Register	through		
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111-6-20 111-6-21 111-6-22 111-6-23 111-7-1 through 111-7-10 111-7-3 111-7-3 111-7-3 111-7-6 111-7-9 111-7-11 111-7-12 through 111-7-32 111-7-33 through 111-7-33 111-7-44 through 111-7-54 111-7-55 through 111-7-60 111-7-63 111-7-64 through 111-7-64 through 111-7-75 through	Amended New New New New Amended New New New New Revoked Amended Amended Amended Amended Amended Amended Amended	V. 17, p. 1001 V. 13, p. 881 V. 14, p. 1796 V. 15, p. 1193 V. 15, p. 1367 V. 16, p. 1263 V. 17, p. 1194-1196 V. 17, p. 1194-1196 V. 18, p. 300 V. 19, p. 340 V. 11, p. 1511 V. 10, p. 1217 V. 10, p. 262 V. 11, p. 13, 14 V. 15, p. 1304 V. 13, p. 340 V. 13, p. 340 V. 11, p. 15, p. 1304 V. 15, p. 1304 V. 15, p. 1304 V. 17, p. 340	111-9-31 through 111-9-36 111-9-37 through 111-9-48 111-9-49 through 111-9-55 through 111-9-60 111-9-61 through 111-9-79 through 111-9-79 through 111-10-1 through 111-10-7 AGEN Reg. No. 112-3-21 112-4-22 112-4-23 112-4-23 112-4-23 112-4-23 112-4-23 112-12-1 112-12-1 112-12-2 112-12-1	New New New New New New Amended CY 112: KANSA GAMING CON Action New Amended Amended New Amended New Amended	V. 10, p. 262 V. 10, p. 1439, 1440 V. 12, p. 318, 319 V. 12, p. 1263, 1264 V. 16, p. 1087-1089 V. 17, p. 394, 395 V. 8, p. 301 AS RACING AND MMISSION Register V. 16, p. 1151 V. 17, p. 511 V. 17, p. 512 V. 16, p. 1152 V. 17, p. 512 V. 16, p. 1664 V. 16, p. 1889 V. 16, p. 1890	117-3-2 117-4-1 117-4-2 117-5-1 117-5-2 117-5-3 117-6-1 117-6-3 117-8-1 AG Reg. No. 118-3-1 through 118-3-16 AGG Reg. No. 121-4-1 through 121-5-1 121-5-2 121-6-1 121-6-2 AGG Reg. No. 122-2-2 AGG Reg. No. 123-2-1 AGG	Amended Amended Amended Amended Amended New New Amended Amended Amended Amended Amended Amended Amended Amended SENCY 118: KAN HISTORICAL Action New ENCY 121: DEPA CREDIT UN Action New New New New New New New New ENCY 122: POO INVESTMENT Action Amended SNCY 123: JUVEI AUTHOR Action New GENCY 124: CHI REVIEW BC	V. 16, p. 2064 V. 16, p. 2065 V. 16, p. 2066 V. 17, p. 465 V. 17, p. 366 V. 16, p. 2067 V. 17, p. 366 V. 17, p. 1048 V. 16, p. 1773 V.
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