

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1875, Page 5, Section 135.778, Line 65,
2 by inserting after all of said section and line the following:

3
4 "142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as
5 follows:

6 (1) Motor fuel, seventeen cents per gallon;

7 (2) Alternative fuels, not subject to the decal fees as provided in section 142.869, with a
8 power potential equivalent of motor fuel. In the event alternative fuel, which is not commonly sold
9 or measured by the gallon, is used in motor vehicles on the highways of this state, the director is
10 authorized to assess and collect a tax upon such alternative fuel measured by the nearest power
11 potential equivalent to that of one gallon of regular grade gasoline. The determination by the
12 director of the power potential equivalent of such alternative fuel shall be prima facie correct;

13 (3) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per gallon
14 as levied and imposed by section 155.080 to be collected as required under this chapter;

15 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December
16 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until December 31,
17 2024, and then seventeen cents per gasoline gallon equivalent thereafter. The gasoline gallon
18 equivalent and method of sale for compressed natural gas shall be as published by the National
19 Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or
20 revisions thereof. In the absence of such standard or agreement, the gasoline gallon equivalent and
21 method of sale for compressed natural gas shall be equal to five and sixty-six-hundredths pounds of
22 compressed natural gas. All applicable provisions contained in this chapter governing
23 administration, collections, and enforcement of the state motor fuel tax shall apply to the tax
24 imposed on compressed natural gas, including but not limited to licensing, reporting, penalties, and
25 interest;

26 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31,
27 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31, 2024, and
28 then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon equivalent and
29 method of sale for liquefied natural gas shall be as published by the National Institute of Standards
30 and Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof. In the

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1 absence of such standard or agreement, the diesel gallon equivalent and method of sale for liquefied
 2 natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas. All applicable
 3 provisions contained in this chapter governing administration, collections, and enforcement of the
 4 state motor fuel tax shall apply to the tax imposed on liquefied natural gas, including but not limited
 5 to licensing, reporting, penalties, and interest;

6 (6) Propane gas fuel, five cents per gallon until December 31, 2019, eleven cents per gallon
 7 from January 1, 2020, until December 31, 2024, and then seventeen cents per gallon thereafter. All
 8 applicable provisions contained in this chapter governing administration, collection, and
 9 enforcement of the state motor fuel tax shall apply to the tax imposed on propane gas including, but
 10 not limited to, licensing, reporting, penalties, and interest;

11 (7) If a natural gas, compressed natural gas, liquefied natural gas, electric, or propane
 12 connection is used for fueling motor vehicles and for another use, such as heating, the tax imposed
 13 by this section shall apply to the entire amount of natural gas, compressed natural gas, liquefied
 14 natural gas, electricity, or propane used unless an approved separate metering and accounting system
 15 is in place.

16 2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to be
 17 precollected as described in this chapter, for the facility and convenience of the consumer. The levy
 18 and assessment on other persons as specified in this chapter shall be as agents of this state for the
 19 precollection of the tax.

20 ~~[3. In addition to any tax collected under subdivision (1) of subsection 1 of this section, the~~
 21 ~~following tax is levied and imposed on all motor fuel used or consumed in this state, subject to the~~
 22 ~~exemption on tax liability set forth in section 142.822: from October 1, 2021, to June 30, 2022,~~
 23 ~~two and a half cents per gallon; from July 1, 2022, to June 30, 2023, five cents per gallon; from July~~
 24 ~~1, 2023, to June 30, 2024, seven and a half cents per gallon; from July 1, 2024, to June 30, 2025, ten~~
 25 ~~cents per gallon; and on and after July 1, 2025, twelve and a half cents per gallon.]~~

26
 27 ~~[142.822. 1. Motor fuel used for purposes of propelling motor vehicles on~~
 28 ~~highways shall be exempt from the fuel tax collected under subsection 3 of section~~
 29 ~~142.803, and an exemption and refund may be claimed by the taxpayer if the tax~~
 30 ~~has been paid and no refund has been previously issued, provided that the taxpayer~~
 31 ~~applies for the exemption and refund as specified in this section. The exemption~~
 32 ~~and refund shall be issued on a fiscal year basis to each person who pays the fuel~~
 33 ~~tax collected under subsection 3 of section 142.803 and who claims an exemption~~
 34 ~~and refund in accordance with this section, and shall apply so that the fuel~~
 35 ~~taxpayer has no liability for the tax collected in that fiscal year under subsection 3~~
 36 ~~of section 142.803.~~

37 ~~2. To claim an exemption and refund in accordance with this section, a~~
 38 ~~person shall present to the director a statement containing a written verification~~
 39 ~~that the claim is made under penalty of perjury and that states the total fuel tax~~
 40 ~~paid in the applicable fiscal year for each vehicle for which the exemption and~~
 41 ~~refund is claimed. The claim shall not be transferred or assigned, and shall be~~
 42 ~~filed on or after July first, but not later than September thirtieth, following the~~

1 fiscal year for which the exemption and refund is claimed. The claim statement
 2 may be submitted electronically, and shall at a minimum include the following
 3 information:

4 (1) Vehicle identification number of the motor vehicle into which the
 5 motor fuel was delivered;

6 (2) Date of sale;

7 (3) Name and address of purchaser;

8 (4) Name and address of seller;

9 (5) Number of gallons purchased; and

10 (6) Number of gallons purchased and charged Missouri fuel tax, as a
 11 separate item.

12 3. Every person shall maintain and keep records supporting the claim
 13 statement filed with the department of revenue for a period of three years to
 14 substantiate all claims for exemption and refund of the motor fuel tax, together
 15 with invoices, original sales receipts marked paid by the seller, bills of lading, and
 16 other pertinent records and paper as may be required by the director for reasonable
 17 administration of this chapter.

18 4. The director may make any investigation necessary before issuing an
 19 exemption and refund under this section, and may investigate an exemption and
 20 refund under this section after it has been issued and within the time frame for
 21 making adjustments to the tax pursuant to this chapter.

22 5. If an exemption and refund is not issued within forty-five days of an
 23 accurate and complete filing, as required by this chapter, the director shall pay
 24 interest at the rate provided in section 32.065 accruing after the expiration of the
 25 forty-five-day period until the date the exemption and refund is issued.

26 6. The exemption and refund specified in this section shall be available
 27 only with regard to motor fuel delivered into a motor vehicle with a gross weight,
 28 as defined in section 301.010, of twenty-six thousand pounds or less.

29 7. The director shall promulgate rules as necessary to implement the
 30 provisions of this section. Any rule or portion of a rule, as that term is defined in
 31 section 536.010, that is created under the authority delegated in this section shall
 32 become effective only if it complies with and is subject to all of the provisions of
 33 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
 34 nonseverable and if any of the powers vested with the general assembly pursuant
 35 to chapter 536 to review, to delay the effective date, or to disapprove and annul a
 36 rule are subsequently held unconstitutional, then the grant of rulemaking authority
 37 and any rule proposed or adopted after August 28, 2021, shall be invalid and
 38 void.]; and

39
 40 Further amend said bill by amending the title, enacting clause, and intersectional references
 41 accordingly.