

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

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1 AMEND House Bill No. 1504, Page 1, Section A, Line 2, by inserting after all of said line the  
2 following:

3 “144.805. 1. In addition to the exemptions granted pursuant to the provisions of section  
4 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to  
5 144.525, sections 144.600 to [144.748] 144.746, and section 238.235, and the provisions of any  
6 local sales tax law, as defined in section 32.085, and from the computation of the tax levied,  
7 assessed or payable pursuant to sections 144.010 to 144.525, sections 144.600 to [144.748]  
8 144.746, and section 238.235, and the provisions of any local sales tax law, as defined in section  
9 32.085, all sales of aviation jet fuel in a given calendar year to common carriers engaged in the  
10 interstate air transportation of passengers and cargo, and the storage, use and consumption of such  
11 aviation jet fuel by such common carriers, if such common carrier has first paid to the state of  
12 Missouri, in accordance with the provisions of this chapter, state sales and use taxes pursuant to  
13 the foregoing provisions and applicable to the purchase, storage, use or consumption of such  
14 aviation jet fuel in a maximum and aggregate amount of one million five hundred thousand  
15 dollars of state sales and use taxes in such calendar year.

16 2. To qualify for the exemption prescribed in subsection 1 of this section, the common  
17 carrier shall furnish to the seller a certificate in writing to the effect that an exemption pursuant to  
18 this section is applicable to the aviation jet fuel so purchased, stored, used and consumed. The  
19 director of revenue shall permit any such common carrier to enter into a direct-pay agreement with  
20 the department of revenue, pursuant to which such common carrier may pay directly to the  
21 department of revenue any applicable sales and use taxes on such aviation jet fuel up to the

1 maximum aggregate amount of one million five hundred thousand dollars in each calendar year.  
2 The director of revenue shall adopt appropriate rules and regulations to implement the provisions  
3 of this section, and to permit appropriate claims for refunds of any excess sales and use taxes  
4 collected in calendar year 1993 or any subsequent year with respect to any such common carrier  
5 and aviation jet fuel.

6 3. The provisions of this section shall apply to all purchases and deliveries of aviation jet  
7 fuel from and after May 10, 1993.

8 4. All sales and use tax revenues upon aviation jet fuel received pursuant to this chapter,  
9 less the amounts specifically designated pursuant to the constitution or pursuant to section  
10 144.701 for other purposes, shall be deposited to the credit of the aviation trust fund established  
11 pursuant to section 155.090; provided however, the amount of such state sales and use tax  
12 revenues deposited to the credit of such aviation trust fund shall not exceed ten million dollars in  
13 each calendar year.

14 5. The provisions of this section and section 144.807 shall expire on December 31, [2013]  
15 2023.”; and

16  
17 Further amend said bill by amending the title, enacting clause, and intersectional references  
18 accordingly.