House _____ **Amendment NO.**____

Offered By

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1   AMEND House Bill No. 854, Page 1, in the Title, Lines 2 and 3, by deleting the words "qualified
2   fuel ethanol producer incentive fund" and inserting in lieu thereof the words "motor fuel tax"; and
3
4   Further amend said bill and page, Section A, Line 1, by inserting after all of said section and line the
5   following:
6
7   "142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as
8   follows:

9   (1) Motor fuel, [seventeen] nineteen cents per gallon;
10   (2) Alternative fuels, not subject to the decal fees as provided in section 142.869, with a
11   power potential equivalent of motor fuel. In the event alternative fuel, which is not commonly sold
12   or measured by the gallon, is used in motor vehicles on the highways of this state, the director is
13   authorized to assess and collect a tax upon such alternative fuel measured by the nearest power
14   potential equivalent to that of one gallon of regular grade gasoline. The determination by the
15   director of the power potential equivalent of such alternative fuel shall be prima facie correct;
16   (3) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per gallon
17   as levied and imposed by section 155.080 to be collected as required under this chapter;
18   (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December
19   31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until December 31,
20   2024, and then seventeen cents per gasoline gallon equivalent thereafter. The gasoline gallon
21   equivalent and method of sale for compressed natural gas shall be as published by the National
22   Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or
23   revisions thereof. In the absence of such standard or agreement, the gasoline gallon equivalent and
24   method of sale for compressed natural gas shall be equal to five and sixty-six-hundredths pounds of
25   compressed natural gas. All applicable provisions contained in this chapter governing
26   administration, collections, and enforcement of the state motor fuel tax shall apply to the tax
27   imposed on compressed natural gas, including but not limited to licensing, reporting, penalties, and
28   interest;
29   (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31,
30   2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31, 2024, and
31   then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon equivalent and method

Action Taken_____ Date _____

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1   of sale for liquefied natural gas shall be as published by the National Institute of Standards and

2   Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof.

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4   In the absence of such standard or agreement, the diesel gallon equivalent and method of sale for

5   liquefied natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas. All

6   applicable provisions contained in this chapter governing administration, collections, and

7   enforcement of the state motor fuel tax shall apply to the tax imposed on liquefied natural gas,

8   including but not limited to licensing, reporting, penalties, and interest;

9   (6) If a natural gas, compressed natural gas, or liquefied natural gas connection is used for

10   fueling motor vehicles and for another use, such as heating, the tax imposed by this section shall

11   apply to the entire amount of natural gas, compressed natural gas, or liquefied natural gas used

12   unless an approved separate metering and accounting system is in place.

13   2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to be

14   precollected as described in this chapter, for the facility and convenience of the consumer. The levy

15   and assessment on other persons as specified in this chapter shall be as agents of this state for the

16   precollection of the tax."; and

17

18   Further amend said bill by amending the title, enacting clause, and intersectional references

19   accordingly.