

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 2757, Page 1, In the Title, Line 16, by  
2 deleting the words "registration of motor vehicles" and inserting in lieu thereof the word  
3 "transportation"; and

4  
5 Further amend said bill, Page 2, Section A, Line 27, by inserting after all of said section and line the  
6 following:

7  
8 "142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as  
9 follows:

10 (1) Motor fuel, seventeen cents per gallon until September 30, 2016. Thereafter, such tax  
11 shall be eighteen and one-half cents per gallon except on diesel fuel. Beginning October 1, 2016,  
12 the tax on diesel fuel shall be twenty and one-half cents per gallon;

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

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

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

32 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31,  
33 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31, 2024, and  
34 then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon equivalent and  
35 method of sale for liquefied natural gas shall be as published by the National Institute of Standards  
36 and Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof.

Standing Action Taken \_\_\_\_\_ Date \_\_\_\_\_

Select Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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

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

10 2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to be  
11 precollected as described in this chapter, for the facility and convenience of the consumer. The levy  
12 and assessment on other persons as specified in this chapter shall be as agents of this state for the  
13 precollection of the tax."; and

14  
15 Further amend said bill by amending the title, enacting clause, and intersectional references  
16 accordingly.