#### SECOND REGULAR SESSION

## SENATE BILL NO. 480

#### 96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR STOUFFER.

Pre-filed December 1, 2011, and ordered printed.

4472S.01I

TERRY L. SPIELER, Secretary.

### AN ACT

To repeal sections 144.030 and 390.020, RSMo, and to enact in lieu thereof two new sections relating to regulation of motor carriers.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 144.030 and 390.020, RSMo, are repealed and two new

- 2 sections enacted in lieu thereof, to be known as sections 144,030 and 390,020, to
- 3 read as follows:
  - 144.030. 1. There is hereby specifically exempted from the provisions of
- 2 sections 144.010 to 144.525 and from the computation of the tax levied, assessed
- 3 or payable pursuant to sections 144.010 to 144.525 such retail sales as may be
- 4 made in commerce between this state and any other state of the United States,
- 5 or between this state and any foreign country, and any retail sale which the state
- 6 of Missouri is prohibited from taxing pursuant to the Constitution or laws of the
- 7 United States of America, and such retail sales of tangible personal property
- 8 which the general assembly of the state of Missouri is prohibited from taxing or
- 9 further taxing by the constitution of this state.
- 10 2. There are also specifically exempted from the provisions of the local
- 11 sales tax law as defined in section 32.085, section 238.235, and sections 144.010
- 12 to 144.525 and 144.600 to 144.761 and from the computation of the tax levied,
- 13 assessed or payable pursuant to the local sales tax law as defined in section
- 14 32.085, section 238.235, and sections 144.010 to 144.525 and 144.600 to 144.745:
- 15 (1) Motor fuel or special fuel subject to an excise tax of this state, unless
- 16 all or part of such excise tax is refunded pursuant to section 142.824; or upon the
- 17 sale at retail of fuel to be consumed in manufacturing or creating gas, power,

steam, electrical current or in furnishing water to be sold ultimately at retail; or feed for livestock or poultry; or grain to be converted into foodstuffs which are to be sold ultimately in processed form at retail; or seed, limestone or fertilizer which is to be used for seeding, liming or fertilizing crops which when harvested will be sold at retail or will be fed to livestock or poultry to be sold ultimately in processed form at retail; economic poisons registered pursuant to the provisions of the Missouri pesticide registration law (sections 281.220 to 281.310) which are to be used in connection with the growth or production of crops, fruit trees or orchards applied before, during, or after planting, the crop of which when harvested will be sold at retail or will be converted into foodstuffs which are to be sold ultimately in processed form at retail;

- (2) Materials, manufactured goods, machinery and parts which when used in manufacturing, processing, compounding, mining, producing or fabricating become a component part or ingredient of the new personal property resulting from such manufacturing, processing, compounding, mining, producing or fabricating and which new personal property is intended to be sold ultimately for final use or consumption; and materials, including without limitation, gases and manufactured goods, including without limitation slagging materials and firebrick, which are ultimately consumed in the manufacturing process by blending, reacting or interacting with or by becoming, in whole or in part, component parts or ingredients of steel products intended to be sold ultimately for final use or consumption;
- (3) Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property;
- (4) Replacement machinery, equipment, and parts and the materials and supplies solely required for the installation or construction of such replacement machinery, equipment, and parts, used directly in manufacturing, mining, fabricating or producing a product which is intended to be sold ultimately for final use or consumption; and machinery and equipment, and the materials and supplies required solely for the operation, installation or construction of such machinery and equipment, purchased and used to establish new, or to replace or expand existing, material recovery processing plants in this state. For the purposes of this subdivision, a "material recovery processing plant" means a facility that has as its primary purpose the recovery of materials into a useable

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product or a different form which is used in producing a new product and shall include a facility or equipment which are used exclusively for the collection of 55 recovered materials for delivery to a material recovery processing plant but shall 56 not include motor vehicles used on highways. For purposes of this section, the 57 58 terms motor vehicle and highway shall have the same meaning pursuant to section 301.010. Material recovery is not the reuse of materials within a 59 60 manufacturing process or the use of a product previously recovered. The material 61 recovery processing plant shall qualify under the provisions of this section 62 regardless of ownership of the material being recovered;

- (5) Machinery and equipment, and parts and the materials and supplies solely required for the installation or construction of such machinery and equipment, purchased and used to establish new or to expand existing manufacturing, mining or fabricating plants in the state if such machinery and equipment is used directly in manufacturing, mining or fabricating a product which is intended to be sold ultimately for final use or consumption;
- 69 (6) Tangible personal property which is used exclusively in the 70 manufacturing, processing, modification or assembling of products sold to the 71 United States government or to any agency of the United States government;
- 72 (7) Animals or poultry used for breeding or feeding purposes, or captive 73 wildlife;
- 74 (8) Newsprint, ink, computers, photosensitive paper and film, toner, 75 printing plates and other machinery, equipment, replacement parts and supplies 76 used in producing newspapers published for dissemination of news to the general 77 public;
- 78 (9) The rentals of films, records or any type of sound or picture 79 transcriptions for public commercial display;
- 80 (10) Pumping machinery and equipment used to propel products delivered 81 by pipelines engaged as common carriers;
- 82 (11) Railroad rolling stock for use in transporting persons or property in 83 interstate commerce and motor vehicles licensed for a gross weight of twenty-four 84 thousand pounds or more or trailers used by [common] motor carriers, as defined 85 in section 390.020, in the transportation of persons or property;
  - (12) Electrical energy used in the actual primary manufacture, processing, compounding, mining or producing of a product, or electrical energy used in the actual secondary processing or fabricating of the product, or a material recovery processing plant as defined in subdivision (4) of this subsection, in facilities

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90 owned or leased by the taxpayer, if the total cost of electrical energy so used exceeds ten percent of the total cost of production, either primary or secondary, 91 92exclusive of the cost of electrical energy so used or if the raw materials used in such processing contain at least twenty-five percent recovered materials as 93 94defined in section 260.200. There shall be a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least 95 twenty-five percent recovered materials. For purposes of this subdivision, 96 97 "processing" means any mode of treatment, act or series of acts performed upon materials to transform and reduce them to a different state or thing, including 98 99 treatment necessary to maintain or preserve such processing by the producer at the production facility: 100

- (13) Anodes which are used or consumed in manufacturing, processing, compounding, mining, producing or fabricating and which have a useful life of less than one year;
- (14) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;
- (15) Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices;
  - (16) Tangible personal property purchased by a rural water district;
- 114 (17) All amounts paid or charged for admission or participation or other 115 fees paid by or other charges to individuals in or for any place of amusement, 116 entertainment or recreation, games or athletic events, including museums, fairs, 117 zoos and planetariums, owned or operated by a municipality or other political 118 subdivision where all the proceeds derived therefrom benefit the municipality or 119 other political subdivision and do not inure to any private person, firm, or 120 corporation;
  - (18) All sales of insulin and prosthetic or orthopedic devices as defined on January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the Social Security Act of 1965, including the items specified in Section 1862(a)(12) of that act, and also specifically including hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist

only upon a lawful prescription of a practitioner licensed to administer those items, including samples and materials used to manufacture samples which may be dispensed by a practitioner authorized to dispense such samples and all sales or rental of medical oxygen, home respiratory equipment and accessories, hospital beds and accessories and ambulatory aids, all sales or rental of manual and powered wheelchairs, stairway lifts, Braille writers, electronic Braille equipment and, if purchased or rented by or on behalf of a person with one or more physical or mental disabilities to enable them to function more independently, all sales or rental of scooters, reading machines, electronic print enlargers and magnifiers, electronic alternative and augmentative communication devices, and items used solely to modify motor vehicles to permit the use of such motor vehicles by individuals with disabilities or sales of over-the-counter or nonprescription drugs to individuals with disabilities, and drugs required by the Food and Drug Administration to meet the over-the-counter drug product labeling requirements in 21 CFR 201.66, or its successor, as prescribed by a health care practitioner licensed to prescribe;

- (19) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities;
- (20) All sales of aircraft to common carriers for storage or for use in interstate commerce and all sales made by or to not-for-profit civic, social, service or fraternal organizations, including fraternal organizations which have been declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the 1986 Internal Revenue Code, as amended, in their civic or charitable functions and activities and all sales made to eleemosynary and penal institutions and industries of the state, and all sales made to any private not-for-profit institution of higher education not otherwise excluded pursuant to subdivision (19) of this subsection or any institution of higher education supported by public funds, and all sales made to a state relief agency in the exercise of relief functions and activities;
- (21) All ticket sales made by benevolent, scientific and educational associations which are formed to foster, encourage, and promote progress and improvement in the science of agriculture and in the raising and breeding of animals, and by nonprofit summer theater organizations if such organizations are exempt from federal tax pursuant to the provisions of the Internal Revenue Code

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and all admission charges and entry fees to the Missouri state fair or any fair conducted by a county agricultural and mechanical society organized and operated pursuant to sections 262.290 to 262.530;

- (22) All sales made to any private not-for-profit elementary or secondary school, all sales of feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, all sales of pesticides used in the production of crops, livestock or poultry for food or fiber, all sales of bedding used in the production of livestock or poultry for food or fiber, all sales of propane or natural gas, electricity or diesel fuel used exclusively for drying agricultural crops, natural gas used in the primary manufacture or processing of fuel ethanol as defined in section 142.028, natural gas, propane, and electricity used by an eligible new generation cooperative or an eligible new generation processing entity as defined in section 348.432, and all sales of farm machinery and equipment, other than airplanes, motor vehicles and trailers, and any freight charges on any exempt item. As used in this subdivision, the term "feed additives" means tangible personal property which, when mixed with feed for livestock or poultry, is to be used in the feeding of livestock or poultry. As used in this subdivision, the term "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and other assorted pesticide carriers used to improve or enhance the effect of a pesticide and the foam used to mark the application of pesticides and herbicides for the production of crops, livestock or poultry. As used in this subdivision, the term "farm machinery and equipment" means new or used farm tractors and such other new or used farm machinery and equipment and repair or replacement parts thereon and any accessories for and upgrades to such farm machinery and equipment, rotary mowers used exclusively for agricultural purposes, and supplies and lubricants used exclusively, solely, and directly for producing crops, raising and feeding livestock, fish, poultry, pheasants, chukar, quail, or for producing milk for ultimate sale at retail, including field drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which is:
  - (a) Used exclusively for agricultural purposes;
- 193 (b) Used on land owned or leased for the purpose of producing farm 194 products; and
- 195 (c) Used directly in producing farm products to be sold ultimately in 196 processed form or otherwise at retail or in producing farm products to be fed to 197 livestock or poultry to be sold ultimately in processed form at retail;

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198 (23) Except as otherwise provided in section 144.032, all sales of metered 199 water service, electricity, electrical current, natural, artificial or propane gas, 200 wood, coal or home heating oil for domestic use and in any city not within a 201 county, all sales of metered or unmetered water service for domestic use:

- (a) "Domestic use" means that portion of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil, and in any city not within a county, metered or unmetered water service, which an individual occupant of a residential premises uses for nonbusiness, noncommercial or nonindustrial purposes. Utility service through a single or master meter for residential apartments or condominiums, including service for common areas and facilities and vacant units, shall be deemed to be for domestic use. Each seller shall establish and maintain a system whereby individual purchases are determined as exempt or nonexempt;
- (b) Regulated utility sellers shall determine whether individual purchases are exempt or nonexempt based upon the seller's utility service rate classifications as contained in tariffs on file with and approved by the Missouri public service commission. Sales and purchases made pursuant to the rate classification "residential" and sales to and purchases made by or on behalf of the occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, shall be considered as sales made for domestic use and such sales shall be exempt from sales tax. Sellers shall charge sales tax upon the entire amount of purchases classified as nondomestic use. The seller's utility service rate classification and the provision of service thereunder shall be conclusive as to whether or not the utility must charge sales tax;
- (c) Each person making domestic use purchases of services or property and who uses any portion of the services or property so purchased for a nondomestic use shall, by the fifteenth day of the fourth month following the year of purchase, and without assessment, notice or demand, file a return and pay sales tax on that portion of nondomestic purchases. Each person making nondomestic purchases of services or property and who uses any portion of the services or property so purchased for domestic use, and each person making domestic purchases on behalf of occupants of residential apartments or condominiums through a single or master meter, including service for common areas and facilities and vacant units, under a nonresidential utility service rate classification may, between the first day of the first month and the fifteenth day

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of the fourth month following the year of purchase, apply for credit or refund to the director of revenue and the director shall give credit or make refund for taxes paid on the domestic use portion of the purchase. The person making such purchases on behalf of occupants of residential apartments or condominiums shall have standing to apply to the director of revenue for such credit or refund;

- 239 (24) All sales of handicraft items made by the seller or the seller's spouse 240 if the seller or the seller's spouse is at least sixty-five years of age, and if the total 241 gross proceeds from such sales do not constitute a majority of the annual gross 242 income of the seller;
- 243 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041, 244 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United 245 States Code. The director of revenue shall promulgate rules pursuant to chapter 246 536 to eliminate all state and local sales taxes on such excise taxes;
- 247 (26) Sales of fuel consumed or used in the operation of ships, barges, or 248 waterborne vessels which are used primarily in or for the transportation of 249 property or cargo, or the conveyance of persons for hire, on navigable rivers 250 bordering on or located in part in this state, if such fuel is delivered by the seller 251 to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such 252 river;
  - (27) All sales made to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100 in the exercise of the functions and activities of such agency as provided pursuant to the compact;
- 256 (28) Computers, computer software and computer security systems
  257 purchased for use by architectural or engineering firms headquartered in this
  258 state. For the purposes of this subdivision, "headquartered in this state" means
  259 the office for the administrative management of at least four integrated facilities
  260 operated by the taxpayer is located in the state of Missouri;
- 261 (29) All livestock sales when either the seller is engaged in the growing, 262 producing or feeding of such livestock, or the seller is engaged in the business of 263 buying and selling, bartering or leasing of such livestock;
- 264 (30) All sales of barges which are to be used primarily in the 265 transportation of property or cargo on interstate waterways;
- 266 (31) Electrical energy or gas, whether natural, artificial or propane, water, 267 or other utilities which are ultimately consumed in connection with the 268 manufacturing of cellular glass products or in any material recovery processing 269 plant as defined in subdivision (4) of this subsection;

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270 (32) Notwithstanding other provisions of law to the contrary, all sales of 271 pesticides or herbicides used in the production of crops, aquaculture, livestock or 272 poultry;

- (33) Tangible personal property and utilities purchased for use or consumption directly or exclusively in the research and development of agricultural/biotechnology and plant genomics products and prescription pharmaceuticals consumed by humans or animals;
  - (34) All sales of grain bins for storage of grain for resale;
- 278 (35) All sales of feed which are developed for and used in the feeding of 279 pets owned by a commercial breeder when such sales are made to a commercial 280 breeder, as defined in section 273.325, and licensed pursuant to sections 273.325 281 to 273.357;
  - (36) All purchases by a contractor on behalf of an entity located in another state, provided that the entity is authorized to issue a certificate of exemption for purchases to a contractor under the provisions of that state's laws. For purposes of this subdivision, the term "certificate of exemption" shall mean any document evidencing that the entity is exempt from sales and use taxes on purchases pursuant to the laws of the state in which the entity is located. Any contractor making purchases on behalf of such entity shall maintain a copy of the entity's exemption certificate as evidence of the exemption. If the exemption certificate issued by the exempt entity to the contractor is later determined by the director of revenue to be invalid for any reason and the contractor has accepted the certificate in good faith, neither the contractor or the exempt entity shall be liable for the payment of any taxes, interest and penalty due as the result of use of the invalid exemption certificate. Materials shall be exempt from all state and local sales and use taxes when purchased by a contractor for the purpose of fabricating tangible personal property which is used in fulfilling a contract for the purpose of constructing, repairing or remodeling facilities for the following:
  - (a) An exempt entity located in this state, if the entity is one of those entities able to issue project exemption certificates in accordance with the provisions of section 144.062; or
  - (b) An exempt entity located outside the state if the exempt entity is authorized to issue an exemption certificate to contractors in accordance with the provisions of that state's law and the applicable provisions of this section;
- 304 (37) All sales or other transfers of tangible personal property to a lessor 305 who leases the property under a lease of one year or longer executed or in effect

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at the time of the sale or other transfer to an interstate compact agency created pursuant to sections 70.370 to 70.441 or sections 238.010 to 238.100;

- (38) Sales of tickets to any collegiate athletic championship event that is held in a facility owned or operated by a governmental authority or commission, a quasi-governmental agency, a state university or college or by the state or any political subdivision thereof, including a municipality, and that is played on a neutral site and may reasonably be played at a site located outside the state of Missouri. For purposes of this subdivision, "neutral site" means any site that is not located on the campus of a conference member institution participating in the event;
- 316 (39) All purchases by a sports complex authority created under section 317 64.920, and all sales of utilities by such authority at the authority's cost that are 318 consumed in connection with the operation of a sports complex leased to a 319 professional sports team;
- 320 (40) Beginning January 1, 2009, but not after January 1, 2015, materials, 321 replacement parts, and equipment purchased for use directly upon, and for the 322 modification, replacement, repair, and maintenance of aircraft, aircraft power 323 plants, and aircraft accessories;
  - (41) Sales of sporting clays, wobble, skeet, and trap targets to any shooting range or similar places of business for use in the normal course of business and money received by a shooting range or similar places of business from patrons and held by a shooting range or similar place of business for redistribution to patrons at the conclusion of a shooting event.

390.020. As used in this chapter, unless the context clearly requires otherwise, the words and terms mean:

- 3 (1) "Agricultural commodities in bulk", commodities conforming to the 4 meaning of "commodities in bulk" as defined in this section, which are 5 agricultural, horticultural, viticultural or forest products or any other products 6 which are grown or produced on a farm or in a forest, and which have not 7 undergone processing at any time since movement from the farm or forest, or 8 processed or unprocessed grain, feed, feed ingredients, or forest products;
- 9 (2) "Certificate", a written document authorizing a common carrier to 10 engage in intrastate commerce and issued under the provisions of this chapter;
- 11 (3) "Charter service", the transportation of a group of persons who, 12 pursuant to a common purpose and at a fixed charge for the vehicle, have 13 acquired the exclusive use of a passenger-carrying motor vehicle to travel

together as a group from a point of origin to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the chartering group after having left the place of origin;

- (4) "Commercial zone", unless otherwise increased pursuant to the 17 18 provisions of subdivision (4) of section 390.041, any municipality within this state together with that territory either within or without the state of Missouri, 19 extending one mile beyond the corporate limits of such municipality and one 20 21 additional mile for each fifty thousand inhabitants or portion thereof; however, 22 any commercial zone of a city not within a county shall extend eighteen miles 23beyond that city's corporate limits and shall also extend throughout any first 24class charter county which adjoins that zone;
- 25 (5) "Commodities in bulk", commodities, which are fungible, flowable, 26 capable of being poured or dumped, tendered for transportation unpackaged, 27 incapable of being counted, but are weighed or measured by volume and which 28 conform to the shape of the vehicle transporting them;
  - (6) "Common carrier", any person [which holds itself out to the general public to engage] who engages in the transportation by motor vehicle of passengers or property for hire or compensation upon the public highways and airlines engaged in intrastate commerce;
- 33 (7) "Contract carrier", any person under individual contracts or 34 agreements which engage in transportation by motor vehicles of passenger or 35 property for hire or compensation upon the public highways;
  - (8) "Corporate family", a group of corporations consisting of a parent corporation and all subsidiaries in which the parent corporation owns directly or indirectly a one hundred percent interest;
  - (9) "Division", the division of motor carrier and railroad safety of the department of transportation;
    - (10) "Driveaway operator":

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- 42 (a) Any motor carrier who moves any commercial motor vehicle or 43 assembled automobile singly under its own power or in any other combination of 44 two or more vehicles under the power of one of said vehicles upon any public 45 highway for the purpose of delivery for sale or for delivery either before or after 46 sale;
- 47 (b) A person engaged in the business of furnishing drivers and operators 48 for the purpose of transporting vehicles in transit from one place to another by 49 the driveaway or towaway methods; or

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(c) A person who is lawfully engaged in the business of transporting or delivering vehicles that are not the person's own and vehicles of a type otherwise required to be registered, by the driveaway or towaway methods, from a point of manufacture, assembly or distribution or from the owner of the vehicles to a dealer or sales agent of a manufacturer or to any consignee designated by the shipper or consignor;

- (11) "Dump truck", any open-top vehicle, including dump trailers, and those trailers commonly referred to as hopper trailers and/or belly dump trailers, that discharges its load by tipping or opening the body in such a manner that the load is ejected or dumped by gravity but does not include tank or other closed-top vehicles, or vehicles that discharge cargo by means of an auger, conveyor belt, air pressure, pump or other mechanical means;
- (12) "Household goods", personal effects and property used or to be used in a dwelling when a part of the equipment or supply of such dwelling; new or used furniture; store or office furniture or fixtures; equipment of museums, institutions, hospitals and other establishments; and articles, which because of their unusual nature or value require specialized handling and equipment usually employed in moving household goods;
- (13) "Interstate commerce", commerce between a point in this state and a point outside this state, or between points outside this state when such commerce moves through this state whether such commerce moves wholly by motor vehicle or partly by motor vehicle and partly by any other regulated means of transportation where the commodity does not come to rest or change its identity during the movement;
- 74 (14) "Intrastate commerce", commerce moving wholly between points 75 within this state, whether such commerce moves wholly by motor vehicle or partly 76 by motor vehicle and partly by any other means of transportation;
  - (15) "Irregular route", the course or line of travel to be used by a motor carrier's vehicle when not restricted to any specific route or routes within the area the motor carrier is authorized to serve;
- 80 (16) "Less-than-truckload lots", lots of freight, other than a truckload lot, 81 being transported on the motor vehicle at one time;
- 82 (17) "Mobile home", house trailers, cabin trailers, bungalow trailers, 83 mobile homes and any other transportable building unit designed to be used for 84 residential, commercial, industrial or recreational purposes, including special 85 equipment, wheels, tires, axles, springs, racks, undercarriages and undersupports

86 used or useful in connection with the transportation of mobile homes when 87 transported as part of the transportation of mobile homes;

- 88 (18) "Motor carrier", any person engaged in the transportation of property 89 or passengers, or both, for compensation or hire, over the public roads of this 90 state by motor vehicle. The term includes both common and contract carriers;
- 91 (19) "Motor vehicle", any vehicle, truck, truck-tractor, trailer, or 92 semitrailer, motor bus or any self-propelled vehicle used upon the highways of the 93 state in the transportation of property or passengers;
- 94 (20) "Party", any person admitted as a party to a division proceeding or 95 seeking and entitled as a matter of right to admission to a division proceeding;
- 96 (21) "Permit", a permit issued under the provisions of this chapter to a 97 contract carrier to engage in intrastate or interstate commerce or to a common 98 carrier to engage in interstate commerce;
- 99 (22) "Person", any individual or other legal entity, whether such entity is 100 a proprietorship, partnership, corporation, company, association or joint-stock 101 association, including the partners, officers, employees, and agents of the person, 102 as well as any trustees, assignees, receivers, or personal representatives of the 103 person;
- 104 (23) "Private carrier", any person engaged in the transportation of 105 property or passengers by motor vehicle upon public highways, but not as a 106 common or contract carrier by motor vehicle; and includes any person who 107 transports property by motor vehicle where such transportation is incidental to 108 or in furtherance of his commercial enterprises;
- 109 (24) "Public highway", every public street, road, highway or thoroughfare 110 of any kind used by the public, whether actually dedicated to the public;
- 111 (25) "Regular route", a specific and determined course to be traveled by 112 a motor carrier's vehicle rendering service to, from or between various points or 113 localities in this state;
- 114 (26) "School bus", any motor vehicle while being used solely to transport 115 students to or from school or to transport students to or from any place for 116 educational purposes or school purposes;

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- (27) "Taxicab", any motor vehicle performing a bona fide for-hire taxicab service having a capacity of not more than five passengers, exclusive of the driver, and not operated on a regular route or between fixed termini;
- 120 (28) "Truckload lot", a lot or lots of freight tendered to a carrier by one 121 consignor or one consignee for delivery at the direction of the consignor or

122 consignee with the lot or lots being the only lot or lots transported on the motor

123 vehicle at any one time.

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# Unofficial

Bill

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