

SECOND REGULAR SESSION

SENATE BILL NO. 701

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MAYER.

Read 1st time January 25, 2012, and ordered printed.

TERRY L. SPIELER, Secretary.

5487S.011

AN ACT

To repeal section 142.932, RSMo, and to enact in lieu thereof one new section relating to operating a motor vehicle with dyed motor fuel, with penalty provisions in existing language.

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

Section A. Section 142.932, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 142.932, to read as follows:

142.932. 1. No person shall operate or maintain a motor vehicle on any
2 public highway in this state with motor fuel contained in the fuel supply tank for
3 the motor vehicle that contains dye as provided pursuant to this chapter.

4 2. This section does not apply to:

5 (1) Persons operating motor vehicles that have received fuel into their fuel
6 tanks outside of this state in a jurisdiction that permits introduction of dyed
7 motor fuel of that color and type into the motor fuel tank of highway vehicles; [or]

8 (2) Uses of dyed fuel on the highway which are lawful under the Internal
9 Revenue Code and regulations thereunder and as set forth in this chapter unless
10 otherwise prohibited by this chapter; **or**

11 **(3) Persons operating motor vehicles during a state of emergency**
12 **declaration by the governor, when such motor vehicles are engaged in**
13 **public safety matters or in restoration of utility services attributable**
14 **to the state of emergency. This exception shall apply to public utility**
15 **and rural electric cooperative motor vehicles and the motor vehicles of**
16 **persons contracting with such entities for the purpose of restoring**
17 **utility service attributable to the state of emergency.**

18 3. No person shall sell or hold for sale dyed diesel fuel or dyed kerosene
19 for any use that the person knows or has reason to know is a taxable use of the

20 diesel fuel.

21 4. No person shall use or hold for use any dyed diesel fuel for a taxable
22 use when the person knew or had reason to know that the diesel fuel was so dyed.

23 5. No person shall willfully, with intent to evade tax, alter or attempt to
24 alter the strength or composition of any dye or marker in any dyed diesel fuel or
25 dyed kerosene.

26 6. Any person who knowingly violates or knowingly aids and abets
27 another to violate the provisions of this section with the intent to evade the tax
28 levied by this chapter shall be guilty of a class A misdemeanor.

29 7. Any person or business entity, each officer, employee, or agent of the
30 entity who willfully participates in any act in violation of this section shall be
31 jointly and severally liable with the entity for the tax and penalty which shall be
32 the same as imposed pursuant to 26 U.S.C., Section 6715 or its successor section.

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Bill

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