

SENATE SUBSTITUTE
FOR
SENATE BILL NO. 540

AN ACT

To repeal section 142.803 as enacted by house bill no. 2141, ninety-seventh general assembly, second regular session, and section 142.803 as enacted by house bill no. 1196, ninety-first general assembly, second regular session, RSMo, and to enact in lieu thereof one new section relating to motor fuel taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Section 142.803 as enacted by house bill no.
2 2141, ninety-seventh general assembly, second regular session,
3 and section 142.803 as enacted by house bill no. 1196, ninety-
4 first general assembly, second regular session, RSMo, are
5 repealed and one new section enacted in lieu thereof, to be known
6 as section 142.803, to read as follows:

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

9 (1) Motor fuel, seventeen cents per gallon until December
10 31, 2015, and nineteen cents per gallon thereafter;

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

1 gasoline. The determination by the director of the power
2 potential equivalent of such alternative fuel shall be prima
3 facie correct;

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

8 (4) Compressed natural gas fuel, five cents per gasoline
9 gallon equivalent until December 31, 2019, eleven cents per
10 gasoline gallon equivalent from January 1, 2020, until December
11 31, 2024, and then seventeen cents per gasoline gallon equivalent
12 thereafter. The gasoline gallon equivalent and method of sale
13 for compressed natural gas shall be as published by the National
14 Institute of Standards and Technology in Handbooks 44 and 130,
15 and supplements thereto or revisions thereof. In the absence of
16 such standard or agreement, the gasoline gallon equivalent and
17 method of sale for compressed natural gas shall be equal to five
18 and sixty-six-hundredths pounds of compressed natural gas. All
19 applicable provisions contained in this chapter governing
20 administration, collections, and enforcement of the state motor
21 fuel tax shall apply to the tax imposed on compressed natural
22 gas, including but not limited to licensing, reporting,
23 penalties, and interest;

24 (5) Liquefied natural gas fuel, five cents per diesel
25 gallon equivalent until December 31, 2019, eleven cents per
26 diesel gallon equivalent from January 1, 2020, until December 31,
27 2024, and then seventeen cents per diesel gallon equivalent
28 thereafter. The diesel gallon equivalent and method of sale for

1 liquefied natural gas shall be as published by the National
2 Institute of Standards and Technology in Handbooks 44 and 130,
3 and supplements thereto or revisions thereof.

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

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

19 2. All taxes, surcharges and fees are imposed upon the
20 ultimate consumer, but are to be precollected as described in
21 this chapter, for the facility and convenience of the consumer.
22 The levy and assessment on other persons as specified in this
23 chapter shall be as agents of this state for the precollection of
24 the tax.

25 142.803. 1. A tax is levied and imposed on all motor fuel
26 used or consumed in this state as follows:

27 (1) Motor fuel, seventeen cents per gallon until December
28 31, 2015, and nineteen cents per gallon thereafter;

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

11 (3) Aviation fuel used in propelling aircraft with
12 reciprocating engines, nine cents per gallon as levied and
13 imposed by section 155.080 to be collected as required under this
14 chapter.

15 2. All taxes, surcharges and fees are imposed upon the
16 ultimate consumer, but are to be precollected as described in
17 this chapter, for the facility and convenience of the consumer.
18 The levy and assessment on other persons as specified in this
19 chapter shall be as agents of this state for the precollection of
20 the tax.