

SENATE SUBSTITUTE
FOR
SENATE BILL NO. 623

AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to motor fuel taxes, with a referendum clause.

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

1 Section A. Section 142.803, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 142.803,
3 to read as follows:

4 142.803. 1. A tax is levied and imposed on all motor fuel
5 used or consumed in this state as follows:

6 (1) Motor fuel, seventeen cents per gallon until December
7 31, 2016. Thereafter such tax shall be twenty-two and nine-
8 tenths cents per gallon;

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

19 (3) Aviation fuel used in propelling aircraft with

1 reciprocating engines, nine cents per gallon as levied and
2 imposed by section 155.080 to be collected as required under this
3 chapter;

4 (4) Compressed natural gas fuel, five cents per gasoline
5 gallon equivalent until December 31, 2019, eleven cents per
6 gasoline gallon equivalent from January 1, 2020, until December
7 31, 2024, and then seventeen cents per gasoline gallon equivalent
8 thereafter. The gasoline gallon equivalent and method of sale
9 for compressed natural gas shall be as published by the National
10 Institute of Standards and Technology in Handbooks 44 and 130,
11 and supplements thereto or revisions thereof. In the absence of
12 such standard or agreement, the gasoline gallon equivalent and
13 method of sale for compressed natural gas shall be equal to five
14 and sixty-six-hundredths pounds of compressed natural gas. All
15 applicable provisions contained in this chapter governing
16 administration, collections, and enforcement of the state motor
17 fuel tax shall apply to the tax imposed on compressed natural
18 gas, including but not limited to licensing, reporting,
19 penalties, and interest;

20 (5) Liquefied natural gas fuel, five cents per diesel
21 gallon equivalent until December 31, 2019, eleven cents per
22 diesel gallon equivalent from January 1, 2020, until December 31,
23 2024, and then seventeen cents per diesel gallon equivalent
24 thereafter. The diesel gallon equivalent and method of sale for
25 liquefied natural gas shall be as published by the National
26 Institute of Standards and Technology in Handbooks 44 and 130,
27 and supplements thereto or revisions thereof.

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

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

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.

21 Section B. This act is hereby submitted to the qualified
22 voters of this state for approval or rejection at an election
23 which is hereby ordered and which shall be held and conducted on
24 Tuesday next following the first Monday in November, 2016,
25 pursuant to the laws and constitutional provisions of this state
26 for the submission of referendum measures by the general
27 assembly, and this act shall become effective when approved by a
28 majority of the votes cast thereon at such election and not

1 otherwise.