

SECOND REGULAR SESSION

# SENATE BILL NO. 623

98TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR LIBLA.

Pre-filed December 1, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4763S.011

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## AN ACT

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

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

Section A. Section 142.803, RSMo, is repealed and one new section  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

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

3 (1) Motor fuel, seventeen cents per gallon **until September 30,**  
4 **2016. Thereafter, such tax shall be eighteen and one-half cents per**  
5 **gallon except on diesel fuel. Beginning October 1, 2016, the tax on**  
6 **diesel fuel shall be twenty and one-half cents per gallon;**

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

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

18 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent  
19 until December 31, 2019, eleven cents per gasoline gallon equivalent from  
20 January 1, 2020, until December 31, 2024, and then seventeen cents per gasoline

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

31 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until  
32 December 31, 2019, eleven cents per diesel gallon equivalent from January 1,  
33 2020, until December 31, 2024, and then seventeen cents per diesel gallon  
34 equivalent thereafter. The diesel gallon equivalent and method of sale for  
35 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  
37 thereof.

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

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

49 2. All taxes, surcharges and fees are imposed upon the ultimate consumer,  
50 but are to be precollected as described in this chapter, for the facility and  
51 convenience of the consumer. The levy and assessment on other persons as  
52 specified in this chapter shall be as agents of this state for the precollection of the  
53 tax.