

SECOND REGULAR SESSION

[P E R F E C T E D]

SENATE SUBSTITUTE FOR

SENATE BILL NO. 623

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR LIBLA.

Offered March 30, 2016.

Senate Substitute adopted, March 30, 2016.

Taken up for Perfection March 30, 2016. Bill declared Perfected and Ordered Printed.

ADRIANE D. CROUSE, Secretary.

4763S.04P

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:

Section A. Section 142.803, RSMo, is repealed and one new section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 December 31,**
4 **2016. Thereafter such tax shall be twenty-two and nine-tenths cents per**
5 **gallon;**

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

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

17 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent

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

30 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until
31 December 31, 2019, eleven cents per diesel gallon equivalent from January 1,
32 2020, until December 31, 2024, and then seventeen cents per diesel gallon
33 equivalent thereafter. The diesel gallon equivalent and method of sale for
34 liquefied natural gas shall be as published by the National Institute of Standards
35 and Technology in Handbooks 44 and 130, and supplements thereto or revisions
36 thereof.

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

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

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

Section B. This act is hereby submitted to the qualified voters of this state

2 for approval or rejection at an election which is hereby ordered and which shall
3 be held and conducted on Tuesday next following the first Monday in November,
4 2016, pursuant to the laws and constitutional provisions of this state for the
5 submission of referendum measures by the general assembly, and this act shall
6 become effective when approved by a majority of the votes cast thereon at such
7 election and not otherwise.

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Unofficial

Bill

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