

SECOND REGULAR SESSION

SENATE BILL NO. 1090

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HUMMEL.

Read 1st time March 1, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

6741S.011

AN ACT

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

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Section A. Section 142.803, RSMo, is repealed and one new section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 **2018. Beginning January 1, 2019, such tax shall be nineteen cents per**
5 **gallon on all motor fuel other than diesel fuel. Beginning January 1,**
6 **2019, such tax shall be twenty-two cents per gallon on diesel fuel;**

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

43 (6) Propane gas fuel, five cents per gallon until December 31, 2019, eleven
44 cents per gallon from January 1, 2020, until December 31, 2024, and then
45 seventeen cents per gallon thereafter. All applicable provisions contained in this
46 chapter governing administration, collection, and enforcement of the state motor
47 fuel tax shall apply to the tax imposed on propane gas including, but not limited
48 to, licensing, reporting, penalties, and interest;

49 (7) If a natural gas, compressed natural gas, liquefied natural gas,
50 electric, or propane connection is used for fueling motor vehicles and for another
51 use, such as heating, the tax imposed by this section shall apply to the entire
52 amount of natural gas, compressed natural gas, liquefied natural gas, electricity,
53 or propane used unless an approved separate metering and accounting system is
54 in place.

55 2. All taxes, surcharges and fees are imposed upon the ultimate consumer,
56 but are to be precollected as described in this chapter, for the facility and

57 convenience of the consumer. The levy and assessment on other persons as
58 specified in this chapter shall be as agents of this state for the precollection of the
59 tax.

✓

Unofficial

Bill

Copy