

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 594, Page 9, Section 620.2250, Line 2,

2 of said page, by inserting immediately after said line the
3 following:

4 "[135.710. 1. As used in this section, the
5 following terms mean:

6 (1) "Alternative fuel vehicle refueling
7 property", property in this state owned by an eligible
8 applicant and used for storing alternative fuels and
9 for dispensing such alternative fuels into fuel tanks
10 of motor vehicles owned by such eligible applicant or
11 private citizens;

12 (2) "Alternative fuels", any motor fuel at least
13 seventy percent of the volume of which consists of one
14 or more of the following:

15 (a) Ethanol;

16 (b) Natural gas;

17 (c) Compressed natural gas, or CNG;

18 (d) Liquified natural gas, or LNG;

19 (e) Liquified petroleum gas, or LP gas, propane,
20 or autogas;

21 (f) Any mixture of biodiesel and diesel fuel,
22 without regard to any use of kerosene;

23 (g) Hydrogen;

24 (3) "Department", the department of economic
25 development;

26 (4) "Electric vehicle recharging property",
27 property in this state owned by an eligible applicant
28 and used for recharging electric motor vehicles owned
29 by such eligible applicant or private citizens;

30 (5) "Eligible applicant", a business entity or
31 private citizen that is the owner of an electric
32 vehicle recharging property or an alternative fuel
33 vehicle refueling property;

34 (6) "Qualified Missouri contractor", a contractor
35 whose principal place of business is located in
36 Missouri and has been located in Missouri for a period
37 of not less than five years;

38 (7) "Qualified property", an electric vehicle
39 recharging property or an alternative fuel vehicle

1 refueling property which, if constructed after August
2 28, 2014, was constructed with at least fifty-one
3 percent of the costs being paid to qualified Missouri
4 contractors for the:

5 (a) Fabrication of premanufactured equipment or
6 process piping used in the construction of such
7 facility;

8 (b) Construction of such facility; and

9 (c) General maintenance of such facility during
10 the time period in which such facility receives any tax
11 credit under this section.

12
13 If no qualified Missouri contractor is located within
14 seventy-five miles of the property, the requirement
15 that fifty-one percent of the costs shall be paid to
16 qualified Missouri contractors shall not apply.

17 2. For all tax years beginning on or after
18 January 1, 2015, but before January 1, 2018, any
19 eligible applicant who installs and operates a
20 qualified property shall be allowed a credit against
21 the tax otherwise due under chapter 143, excluding
22 withholding tax imposed by sections 143.191 to 143.265,
23 or due under chapter 147 or chapter 148 for any tax
24 year in which the applicant is constructing the
25 qualified property. The credit allowed in this section
26 per eligible applicant who is a private citizen shall
27 not exceed fifteen hundred dollars or per eligible
28 applicant that is a business entity shall not exceed
29 the lesser of twenty thousand dollars or twenty percent
30 of the total costs directly associated with the
31 purchase and installation of any alternative fuel
32 storage and dispensing equipment or any recharging
33 equipment on any qualified property, which shall not
34 include the following:

35 (1) Costs associated with the purchase of land
36 upon which to place a qualified property;

37 (2) Costs associated with the purchase of an
38 existing qualified property; or

39 (3) Costs for the construction or purchase of any
40 structure.

41 3. Tax credits allowed by this section shall be
42 claimed by the eligible applicant at the time such
43 applicant files a return for the tax year in which the
44 storage and dispensing or recharging facilities were
45 placed in service at a qualified property, and shall be
46 applied against the income tax liability imposed by
47 chapter 143, chapter 147, or chapter 148 after all
48 other credits provided by law have been applied. The
49 cumulative amount of tax credits which may be claimed
50 by eligible applicants claiming all credits authorized
51 in this section shall not exceed one million dollars in
52 any calendar year, subject to appropriations.

1 4. If the amount of the tax credit exceeds the
2 eligible applicant's tax liability, the difference
3 shall not be refundable. Any amount of credit that an
4 eligible applicant is prohibited by this section from
5 claiming in a taxable year may be carried forward to
6 any of such applicant's two subsequent taxable years.
7 Tax credits allowed under this section may be assigned,
8 transferred, sold, or otherwise conveyed.

9 5. Any qualified property, for which an eligible
10 applicant receives tax credits under this section,
11 which ceases to sell alternative fuel or recharge
12 electric vehicles shall cause the forfeiture of such
13 eligible applicant's tax credits provided under this
14 section for the taxable year in which the qualified
15 property ceased to sell alternative fuel or recharge
16 electric vehicles and for future taxable years with no
17 recapture of tax credits obtained by an eligible
18 applicant with respect to such applicant's tax years
19 which ended before the sale of alternative fuel or
20 recharging of electric vehicles ceased.

21 6. The director of revenue shall establish the
22 procedure by which the tax credits in this section may
23 be claimed, and shall establish a procedure by which
24 the cumulative amount of tax credits is apportioned
25 equally among all eligible applicants claiming the
26 credit. To the maximum extent possible, the director
27 of revenue shall establish the procedure described in
28 this subsection in such a manner as to ensure that
29 eligible applicants can claim all the tax credits
30 possible up to the cumulative amount of tax credits
31 available for the taxable year. No eligible applicant
32 claiming a tax credit under this section shall be
33 liable for any interest or penalty for filing a tax
34 return after the date fixed for filing such return as a
35 result of the apportionment procedure under this
36 subsection.

37 7. Any eligible applicant desiring to claim a tax
38 credit under this section shall submit the appropriate
39 application for such credit with the department. The
40 application for a tax credit under this section shall
41 include any information required by the department.
42 The department shall review the applications and
43 certify to the department of revenue each eligible
44 applicant that qualifies for the tax credit.

45 8. The department and the department of revenue
46 may promulgate rules to implement the provisions of
47 this section. Any rule or portion of a rule, as that
48 term is defined in section 536.010, that is created
49 under the authority delegated in this section shall
50 become effective only if it complies with and is
51 subject to all of the provisions of chapter 536 and, if
52 applicable, section 536.028. This section and chapter

1 536 are nonseverable and if any of the powers vested
2 with the general assembly pursuant to chapter 536 to
3 review, to delay the effective date, or to disapprove
4 and annul a rule are subsequently held
5 unconstitutional, then the grant of rulemaking
6 authority and any rule proposed or adopted after August
7 28, 2008, shall be invalid and void.

8 9. The provisions of section 23.253 of the
9 Missouri sunset act notwithstanding:

10 (1) The provisions of the new program authorized
11 under this section shall automatically sunset three
12 years after December 31, 2014, unless reauthorized by
13 an act of the general assembly; and

14 (2) If such program is reauthorized, the program
15 authorized under this section shall automatically
16 sunset six years after the effective date of the
17 reauthorization of this section; and

18 (3) This section shall terminate on December
19 thirty-first of the calendar year immediately following
20 the calendar year in which the program authorized under
21 this section is sunset; and

22 (4) The provisions of this subsection shall not
23 be construed to limit or in any way impair the
24 department's ability to redeem tax credits authorized
25 on or before the date the program authorized under this
26 section expires or a taxpayer's ability to redeem such
27 tax credits.]" ; and

28 Further amend the title and enacting clause accordingly.
29
30