

SECOND REGULAR SESSION

SENATE BILL NO. 1003

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WHITE.

Read 1st time February 13, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5400S.011

AN ACT

To repeal section 144.805, RSMo, and to enact in lieu thereof one new section relating to aviation jet fuel.

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

Section A. Section 144.805, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 144.805, to read as follows:

144.805. 1. In addition to the exemptions granted pursuant to the
2 provisions of section 144.030, there shall also be specifically exempted from the
3 provisions of sections 144.010 to 144.525, sections 144.600 to 144.746, and section
4 238.235, and the provisions of any local sales tax law, as defined in section
5 32.085, and from the computation of the tax levied, assessed or payable pursuant
6 to sections 144.010 to 144.525, sections 144.600 to 144.746, and section 238.235,
7 and the provisions of any local sales tax law, as defined in section 32.085, all
8 sales of aviation jet fuel in a given calendar year to common carriers engaged in
9 the interstate air transportation of passengers and cargo, and the storage, use
10 and consumption of such aviation jet fuel by such common carriers, if such
11 common carrier has first paid to the state of Missouri, in accordance with the
12 provisions of this chapter, state sales and use taxes pursuant to the foregoing
13 provisions and applicable to the purchase, storage, use or consumption of such
14 aviation jet fuel in a maximum and aggregate amount of one million five hundred
15 thousand dollars of state sales and use taxes in such calendar year.

16 2. To qualify for the exemption prescribed in subsection 1 of this section,
17 the common carrier shall furnish to the seller a certificate in writing to the effect
18 that an exemption pursuant to this section is applicable to the aviation jet fuel
19 so purchased, stored, used and consumed. The director of revenue shall permit

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 any such common carrier to enter into a direct-pay agreement with the
21 department of revenue, pursuant to which such common carrier may pay directly
22 to the department of revenue any applicable sales and use taxes on such aviation
23 jet fuel up to the maximum aggregate amount of one million five hundred
24 thousand dollars in each calendar year. The director of revenue shall adopt
25 appropriate rules and regulations to implement the provisions of this section, and
26 to permit appropriate claims for refunds of any excess sales and use taxes
27 collected in calendar year 1993 or any subsequent year with respect to any such
28 common carrier and aviation jet fuel.

29 3. The provisions of this section shall apply to all purchases and deliveries
30 of aviation jet fuel from and after May 10, 1993.

31 4. All sales and use tax revenues upon aviation jet fuel received pursuant
32 to this chapter, less the amounts specifically designated pursuant to the
33 constitution or pursuant to section 144.701 for other purposes, shall be deposited
34 to the credit of the aviation trust fund established pursuant to section 155.090;
35 provided however, the amount of such state sales and use tax revenues deposited
36 to the credit of such aviation trust fund shall not exceed ten million dollars in
37 each calendar year.

38 5. The provisions of this section and section 144.807 shall expire on
39 December 31, [2023] **2033**.

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