

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend Senate Bill No. 38, Page 1, Section Title, Line 4,

2 by striking the words "electric bicycles" and inserting in  
3 lieu thereof "alternative fuel vehicles"; and

4 Further amend said bill and page, section A, line 7 by  
5 inserting after all of said line the following:

6 "135.1000. 1. As used in this section, the following  
7 terms shall mean:

8 (1) "Department", the department of economic  
9 development;

10 (2) "Motor vehicle", the same meaning as defined  
11 pursuant to section 301.010;

12 (3) "Qualified clean-burning motor vehicle fuel  
13 property":

14 (a) Equipment installed to modify a motor vehicle  
15 which is propelled by gasoline or diesel fuel so that the  
16 vehicle may be propelled by a hydrogen fuel cell, compressed  
17 natural gas, liquefied natural gas, or liquefied petroleum  
18 gas. Such equipment shall:

19 a. Be new, not previously used to modify or retrofit  
20 any motor vehicle propelled by gasoline or diesel fuel;

21 b. Meet all federal motor vehicle safety standards  
22 provided pursuant to 49 C.F.R. 571; and

23 c. For any commercial motor vehicle, meet all federal  
24 motor carrier safety regulations provided pursuant to 49  
25 C.F.R. 390;

26           (b) A motor vehicle originally equipped so that the  
27 vehicle may be propelled by a hydrogen fuel cell, compressed  
28 natural gas, liquefied natural gas, or liquefied petroleum  
29 gas, but only to the extent of the portion of the basis of  
30 such motor vehicle which is attributable to the storage of  
31 such fuel, the delivery to the engine of such motor vehicle  
32 of such fuel, and the exhaust of gases from combustion of  
33 such fuel; or

34           (c) Property, not including a building and its  
35 structural components, which is:

36           a. Directly related to the delivery of compressed  
37 natural gas, liquefied natural gas or liquefied petroleum  
38 gas, or hydrogen, for commercial purposes or for a fee or  
39 charge, into the fuel tank of a motor vehicle propelled by  
40 such fuel including compression equipment and storage tanks  
41 for such fuel at the point where such fuel is so delivered,  
42 provided such property is not used to deliver such fuel into  
43 any other type of storage tank or receptacle and such fuel  
44 is not used for any purpose other than to propel a motor  
45 vehicle; or

46           b. A metered-for-fee, public access recharging system  
47 for motor vehicles propelled in whole or in part by  
48 electricity. Such property shall be new and shall not have  
49 been previously installed or used to refuel vehicles powered  
50 by compressed natural gas, liquefied natural gas or  
51 liquefied petroleum gas, hydrogen, or electricity;

52           (4) "State tax liability", any liability incurred by a  
53 taxpayer pursuant to the provisions of chapter 143,  
54 exclusive of the provisions relating to the withholding of  
55 tax as provided for in sections 143.191 to 143.265 and  
56 related provisions;

57           (5) "Taxpayer", a person, firm, a partner in a firm,  
58 corporation, or a shareholder in an S corporation doing

59 business in the state of Missouri and subject to the state  
60 income tax imposed by the provisions of chapter 143.

61 2. For all tax years beginning on or after January 1,  
62 2022, a taxpayer shall be allowed a tax credit against the  
63 taxpayer's state tax liability for costs incurred in  
64 purchasing or installing qualified clean-burning motor  
65 vehicle fuel property placed in service after December 31,  
66 2021, provided that the state shall not allow credit under  
67 this subsection in excess of a total of three million  
68 dollars in one tax year.

69 3. In order to receive a tax credit pursuant to this  
70 section, a taxpayer shall apply to the department on forms  
71 to be provided by the department. The tax credit shall be  
72 calculated as follows:

73 (1) For qualified clean-burning motor vehicle fuel  
74 property defined in paragraph (a) or (b) of subdivision (3)  
75 of subsection 2 of this section, forty-five percent of the  
76 cost of the qualified clean-burning motor vehicle fuel  
77 property; and

78 (2) For qualified clean-burning motor vehicle fuel  
79 property defined in paragraph (c) of subdivision (3) of  
80 subsection 2 of this section, a per-location credit of  
81 seventy-five percent of the cost of the qualified clean-  
82 burning motor vehicle fuel property;

83 4. In cases where a motor vehicle is purchased by a  
84 taxpayer with qualified clean-burning motor vehicle fuel  
85 property installed by the manufacturer of such motor vehicle  
86 and no credit has been claimed pursuant to subdivision (1)  
87 of subsection 3 of this section by any prior owner of such  
88 vehicle, and in which the taxpayer is unable or elects not  
89 to determine the exact basis which is attributable to such  
90 property, the taxpayer may claim a credit in an amount not

91 exceeding the lesser of ten percent of the cost of the motor  
92 vehicle or one thousand five hundred dollars.

93 5. If the tax credit authorized pursuant to this  
94 section exceeds the taxpayer's state tax liability, the  
95 difference shall not be refunded to the taxpayer, but may be  
96 carried forward to any subsequent taxable year, not to  
97 exceed a total of five years.

98 6. No tax credits shall be authorized pursuant to this  
99 section unless an appropriation is made for such tax credits.

100 7. The department shall promulgate rules to implement  
101 the provisions of this section. Any rule or portion of a  
102 rule, as that term is defined in section 536.010, that is  
103 created under the authority delegated in this section shall  
104 become effective only if it complies with and is subject to  
105 all of the provisions of chapter 536 and, if applicable,  
106 section 536.028. This section and chapter 536 are  
107 nonseverable and if any of the powers vested with the  
108 general assembly pursuant to chapter 536 to review, to delay  
109 the effective date, or to disapprove and annul a rule are  
110 subsequently held unconstitutional, then the grant of  
111 rulemaking authority and any rule proposed or adopted after  
112 August 28, 2021, shall be invalid and void.

113 8. Pursuant to section 23.253 of the Missouri Sunset  
114 Act:

115 (1) The new program authorized under this section  
116 shall automatically sunset on August 28, 2024, unless  
117 reauthorized by an act of the general assembly; and

118 (2) If such program is reauthorized, the program  
119 authorized under this section shall automatically sunset  
120 twelve years after the effective date of the  
121 reauthorization; and

122 (3) This section shall terminate on September first of  
123 the calendar year immediately following the calendar year in

124 which a program authorized under this section is sunset.";

125 and

126 Further amend the title and enacting clause accordingly.