

FIRST REGULAR SESSION

SENATE BILL NO. 253

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR HEGEMAN.

1118S.01H

ADRIANE D. CROUSE, Secretary

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for certain alternative fuel refueling properties.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.1000, to read as follows:

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

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

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

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

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

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

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

18 c. For any commercial motor vehicle, meet all federal
19 motor carrier safety regulations provided pursuant to 49
20 C.F.R. 390;

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

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

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

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

47 (d) Property which is directly related to the
48 compression and delivery of natural gas from a private home
49 or residence, for noncommercial purposes, into the fuel tank

50 of a motor vehicle propelled by compressed natural gas.
51 Such property shall be new and shall not have been
52 previously installed or used to refuel vehicles powered by
53 natural gas;

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

59 (5) "Taxpayer", a person, firm, a partner in a firm,
60 corporation, or a shareholder in an S corporation doing
61 business in the state of Missouri and subject to the state
62 income tax imposed by the provisions of chapter 143.

63 2. For all tax years beginning on or after January 1,
64 2022, a taxpayer shall be allowed a tax credit against the
65 taxpayer's state tax liability for costs incurred in
66 purchasing or installing qualified clean-burning motor
67 vehicle fuel property placed in service after December 31,
68 2021.

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;

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; and

83 (3) For qualified clean-burning motor vehicle fuel
84 property defined in paragraph (d) of subdivision (3) of
85 subsection 2 of this section, a per-location credit of the
86 lesser of fifty percent of the cost of the qualified clean-
87 burning motor vehicle fuel property or two thousand five
88 hundred dollars.

89 4. In cases where a motor vehicle is purchased by a
90 taxpayer with qualified clean-burning motor vehicle fuel
91 property installed by the manufacturer of such motor vehicle
92 and no credit has been claimed pursuant to subdivision (1)
93 of subsection 3 of this section by any prior owner of such
94 vehicle, and in which the taxpayer is unable or elects not
95 to determine the exact basis which is attributable to such
96 property, the taxpayer may claim a credit in an amount not
97 exceeding the lesser of ten percent of the cost of the motor
98 vehicle or one thousand five hundred dollars.

99 5. If the tax credit authorized pursuant to this
100 section exceeds the taxpayer's state tax liability, the
101 difference shall not be refunded to the taxpayer, but may be
102 carried forward to any subsequent taxable year, not to
103 exceed a total of five years.

104 6. The department shall promulgate rules to implement
105 the provisions of this section. Any rule or portion of a
106 rule, as that term is defined in section 536.010, that is
107 created under the authority delegated in this section shall
108 become effective only if it complies with and is subject to
109 all of the provisions of chapter 536 and, if applicable,
110 section 536.028. This section and chapter 536 are
111 nonseverable and if any of the powers vested with the
112 general assembly pursuant to chapter 536 to review, to delay

113 the effective date, or to disapprove and annul a rule are
114 subsequently held unconstitutional, then the grant of
115 rulemaking authority and any rule proposed or adopted after
116 August 28, 2021, shall be invalid and void.

117 7. Pursuant to section 23.253 of the Missouri Sunset
118 Act:

119 (1) The new program authorized under this section
120 shall automatically sunset on August 28, 2027, unless
121 reauthorized by an act of the general assembly; and

122 (2) If such program is reauthorized, the program
123 authorized under this section shall automatically sunset
124 twelve years after the effective date of the
125 reauthorization; and

126 (3) This section shall terminate on September first of
127 the calendar year immediately following the calendar year in
128 which a program authorized under this section is sunset.

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