

FIRST REGULAR SESSION

SENATE BILL NO. 262

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHATZ.

1143S.01H

ADRIANE D. CROUSE, Secretary

AN ACT

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

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Section A. Section 142.803, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 142.803,
3 to read as follows:

142.803. 1. A tax is levied and imposed on all motor
2 fuel used or consumed in this state as follows:

3 (1) Motor fuel, seventeen cents per gallon **until**
4 **December 31, 2021; nineteen cents beginning January 1, 2022,**
5 **and ending December 31, 2022; twenty-one cents beginning**
6 **January 1, 2023, and ending December 31, 2023; twenty-three**
7 **cents beginning January 1, 2024, and ending December 31,**
8 **2024; twenty-five cents beginning January 1, 2025, and**
9 **ending December 31, 2025; and twenty-seven cents beginning**
10 **January 1, 2026;**

11 (2) Alternative fuels, not subject to the decal fees
12 as provided in section 142.869, with a power potential
13 equivalent of motor fuel. In the event alternative fuel,
14 which is not commonly sold or measured by the gallon, is
15 used in motor vehicles on the highways of this state, the
16 director is authorized to assess and collect a tax upon such
17 alternative fuel measured by the nearest power potential
18 equivalent to that of one gallon of regular grade gasoline.

19 The determination by the director of the power potential
20 equivalent of such alternative fuel shall be prima facie
21 correct;

22 (3) Aviation fuel used in propelling aircraft with
23 reciprocating engines, nine cents per gallon as levied and
24 imposed by section 155.080 to be collected as required under
25 this chapter;

26 (4) Compressed natural gas fuel, five cents per
27 gasoline gallon equivalent until December 31, 2019, eleven
28 cents per gasoline gallon equivalent from January 1, 2020,
29 until December 31, 2024, and then seventeen cents per
30 gasoline gallon equivalent thereafter. The gasoline gallon
31 equivalent and method of sale for compressed natural gas
32 shall be as published by the National Institute of Standards
33 and Technology in Handbooks 44 and 130, and supplements
34 thereto or revisions thereof. In the absence of such
35 standard or agreement, the gasoline gallon equivalent and
36 method of sale for compressed natural gas shall be equal to
37 five and sixty-six-hundredths pounds of compressed natural
38 gas. All applicable provisions contained in this chapter
39 governing administration, collections, and enforcement of
40 the state motor fuel tax shall apply to the tax imposed on
41 compressed natural gas, including but not limited to
42 licensing, reporting, penalties, and interest;

43 (5) Liquefied natural gas fuel, five cents per diesel
44 gallon equivalent until December 31, 2019, eleven cents per
45 diesel gallon equivalent from January 1, 2020, until
46 December 31, 2024, and then seventeen cents per diesel
47 gallon equivalent thereafter. The diesel gallon equivalent
48 and method of sale for liquefied natural gas shall be as
49 published by the National Institute of Standards and
50 Technology in Handbooks 44 and 130, and supplements thereto

51 or revisions thereof. In the absence of such standard or
52 agreement, the diesel gallon equivalent and method of sale
53 for liquefied natural gas shall be equal to six and six-
54 hundredths pounds of liquefied natural gas. All applicable
55 provisions contained in this chapter governing
56 administration, collections, and enforcement of the state
57 motor fuel tax shall apply to the tax imposed on liquefied
58 natural gas, including but not limited to licensing,
59 reporting, penalties, and interest;

60 (6) Propane gas fuel, five cents per gallon until
61 December 31, 2019, eleven cents per gallon from January 1,
62 2020, until December 31, 2024, and then seventeen cents per
63 gallon thereafter. All applicable provisions contained in
64 this chapter governing administration, collection, and
65 enforcement of the state motor fuel tax shall apply to the
66 tax imposed on propane gas including, but not limited to,
67 licensing, reporting, penalties, and interest;

68 (7) If a natural gas, compressed natural gas,
69 liquefied natural gas, electric, or propane connection is
70 used for fueling motor vehicles and for another use, such as
71 heating, the tax imposed by this section shall apply to the
72 entire amount of natural gas, compressed natural gas,
73 liquefied natural gas, electricity, or propane used unless
74 an approved separate metering and accounting system is in
75 place.

76 2. All taxes, surcharges and fees are imposed upon the
77 ultimate consumer, but are to be precollected as described
78 in this chapter, for the facility and convenience of the
79 consumer. The levy and assessment on other persons as
80 specified in this chapter shall be as agents of this state
81 for the precollection of the tax.

Section B. This act is hereby submitted to the
2 qualified voters of this state for approval or rejection at
3 an election which is hereby ordered and which shall be held
4 and conducted on Tuesday next following the first Monday in
5 November, 2022, pursuant to the laws and constitutional
6 provisions of this state for the submission of referendum
7 measures by the general assembly, and this act shall become
8 effective when approved by a majority of the votes cast
9 thereon at such election and not otherwise.

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