

SENATE BILL NO. 344

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN.

1616S.01H

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to taxation of biodiesel motor fuel.

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Section A. Section 142.803, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.803, to read as follows:

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

(1) Motor fuel, seventeen cents per gallon;

(2) **Biodiesel, as defined in this chapter, blended with motor fuel with at least six percent but less than ten percent biodiesel content in the motor fuel, three cents per gallon less than motor fuel if the tax levied on motor fuel under subdivision (1) of this subsection is greater than seventeen cents per gallon;**

(3) **Biodiesel, as defined in this chapter, blended with motor fuel with at least ten percent biodiesel content in the motor fuel, six cents per gallon less than motor fuel if the tax levied on motor fuel under subdivision (1) of this subsection is greater than seventeen cents per gallon;**

(4) Alternative fuels, not subject to the decal fees as provided in section 142.869, with a power potential equivalent of motor fuel. In the event alternative fuel, which is not commonly sold or measured by the gallon, is

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

19 used in motor vehicles on the highways of this state, the
20 director is authorized to assess and collect a tax upon such
21 alternative fuel measured by the nearest power potential
22 equivalent to that of one gallon of regular grade gasoline.
23 The determination by the director of the power potential
24 equivalent of such alternative fuel shall be prima facie
25 correct;

26 [(3)] (5) Aviation fuel used in propelling aircraft
27 with reciprocating engines, nine cents per gallon as levied
28 and imposed by section 155.080 to be collected as required
29 under this chapter;

30 [(4)] (6) Compressed natural gas fuel, five cents per
31 gasoline gallon equivalent until December 31, 2019, eleven
32 cents per gasoline gallon equivalent from January 1, 2020,
33 until December 31, 2024, and then seventeen cents per
34 gasoline gallon equivalent thereafter. The gasoline gallon
35 equivalent and method of sale for compressed natural gas
36 shall be as published by the National Institute of Standards
37 and Technology in Handbooks 44 and 130, and supplements
38 thereto or revisions thereof. In the absence of such
39 standard or agreement, the gasoline gallon equivalent and
40 method of sale for compressed natural gas shall be equal to
41 five and sixty-six-hundredths pounds of compressed natural
42 gas. All applicable provisions contained in this chapter
43 governing administration, collections, and enforcement of
44 the state motor fuel tax shall apply to the tax imposed on
45 compressed natural gas, including but not limited to
46 licensing, reporting, penalties, and interest;

47 [(5)] (7) Liquefied natural gas fuel, five cents per
48 diesel gallon equivalent until December 31, 2019, eleven
49 cents per diesel gallon equivalent from January 1, 2020,
50 until December 31, 2024, and then seventeen cents per diesel

51 gallon equivalent thereafter. The diesel gallon equivalent
52 and method of sale for liquefied natural gas shall be as
53 published by the National Institute of Standards and
54 Technology in Handbooks 44 and 130, and supplements thereto
55 or revisions thereof. In the absence of such standard or
56 agreement, the diesel gallon equivalent and method of sale
57 for liquefied natural gas shall be equal to six and six-
58 hundredths pounds of liquefied natural gas. All applicable
59 provisions contained in this chapter governing
60 administration, collections, and enforcement of the state
61 motor fuel tax shall apply to the tax imposed on liquefied
62 natural gas, including but not limited to licensing,
63 reporting, penalties, and interest;

64 [(6)] (8) Propane gas fuel, five cents per gallon
65 until December 31, 2019, eleven cents per gallon from
66 January 1, 2020, until December 31, 2024, and then seventeen
67 cents per gallon thereafter. All applicable provisions
68 contained in this chapter governing administration,
69 collection, and enforcement of the state motor fuel tax
70 shall apply to the tax imposed on propane gas including, but
71 not limited to, licensing, reporting, penalties, and
72 interest;

73 [(7)] (9) If a natural gas, compressed natural gas,
74 liquefied natural gas, electric, or propane connection is
75 used for fueling motor vehicles and for another use, such as
76 heating, the tax imposed by this section shall apply to the
77 entire amount of natural gas, compressed natural gas,
78 liquefied natural gas, electricity, or propane used unless
79 an approved separate metering and accounting system is in
80 place.

81 2. All taxes, surcharges and fees are imposed upon the
82 ultimate consumer, but are to be precollected as described

83 in this chapter, for the facility and convenience of the
84 consumer. The levy and assessment on other persons as
85 specified in this chapter shall be as agents of this state
86 for the precollection of the tax.

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