

**SENATE AMENDMENT NO. \_\_\_\_\_**

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

Amend SS/Senate Bill No. 762, Page 2, Section 32.095, Line 26,

2 by inserting after all of said line the following:

3 "142.803. 1. A tax is levied and imposed on all motor  
4 fuel used or consumed in this state as follows:

5 (1) Motor fuel, seventeen cents per gallon;

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

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

21 (4) Compressed natural gas fuel, five cents per  
22 gasoline gallon equivalent until December 31, 2019, eleven  
23 cents per gasoline gallon equivalent from January 1, 2020,  
24 until December 31, 2024, and then seventeen cents per  
25 gasoline gallon equivalent thereafter. The gasoline gallon  
26 equivalent and method of sale for compressed natural gas

27 shall be as published by the National Institute of Standards  
28 and Technology in Handbooks 44 and 130, and supplements  
29 thereto or revisions thereof. In the absence of such  
30 standard or agreement, the gasoline gallon equivalent and  
31 method of sale for compressed natural gas shall be equal to  
32 five and sixty-six-hundredths pounds of compressed natural  
33 gas. All applicable provisions contained in this chapter  
34 governing administration, collections, and enforcement of  
35 the state motor fuel tax shall apply to the tax imposed on  
36 compressed natural gas, including but not limited to  
37 licensing, reporting, penalties, and interest;

38 (5) Liquefied natural gas fuel, five cents per diesel  
39 gallon equivalent until December 31, 2019, eleven cents per  
40 diesel gallon equivalent from January 1, 2020, until  
41 December 31, 2024, and then seventeen cents per diesel  
42 gallon equivalent thereafter. The diesel gallon equivalent  
43 and method of sale for liquefied natural gas shall be as  
44 published by the National Institute of Standards and  
45 Technology in Handbooks 44 and 130, and supplements thereto  
46 or revisions thereof. In the absence of such standard or  
47 agreement, the diesel gallon equivalent and method of sale  
48 for liquefied natural gas shall be equal to six and six-  
49 hundredths pounds of liquefied natural gas. All applicable  
50 provisions contained in this chapter governing  
51 administration, collections, and enforcement of the state  
52 motor fuel tax shall apply to the tax imposed on liquefied  
53 natural gas, including but not limited to licensing,  
54 reporting, penalties, and interest;

55 (6) Propane gas fuel, five cents per gallon until  
56 December 31, 2019, eleven cents per gallon from January 1,  
57 2020, until December 31, 2024, and then seventeen cents per  
58 gallon thereafter. All applicable provisions contained in  
59 this chapter governing administration, collection, and

60 enforcement of the state motor fuel tax shall apply to the  
61 tax imposed on propane gas including, but not limited to,  
62 licensing, reporting, penalties, and interest;

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

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

77 [3. In addition to any tax collected under subdivision  
78 (1) of subsection 1 of this section, the following tax is  
79 levied and imposed on all motor fuel used or consumed in  
80 this state, subject to the exemption on tax liability set  
81 forth in section 142.822: from October 1, 2021, to June 30,  
82 2022, two and a half cents per gallon; from July 1, 2022, to  
83 June 30, 2023, five cents per gallon; from July 1, 2023, to  
84 June 30, 2024, seven and a half cents per gallon; from July  
85 1, 2024, to June 30, 2025, ten cents per gallon; and on and  
86 after July 1, 2025, twelve and a half cents per gallon.];

87 and

88 Further amend said bill, page 25, section 643.315, line  
89 140, by inserting after all of said line the following:

90 "[142.822. 1. Motor fuel used for  
91 purposes of propelling motor vehicles on  
92 highways shall be exempt from the fuel tax  
93 collected under subsection 3 of section 142.803,  
94 and an exemption and refund may be claimed by

95 the taxpayer if the tax has been paid and no  
96 refund has been previously issued, provided that  
97 the taxpayer applies for the exemption and  
98 refund as specified in this section. The  
99 exemption and refund shall be issued on a fiscal  
100 year basis to each person who pays the fuel tax  
101 collected under subsection 3 of section 142.803  
102 and who claims an exemption and refund in  
103 accordance with this section, and shall apply so  
104 that the fuel taxpayer has no liability for the  
105 tax collected in that fiscal year under  
106 subsection 3 of section 142.803.

107 2. To claim an exemption and refund in  
108 accordance with this section, a person shall  
109 present to the director a statement containing a  
110 written verification that the claim is made  
111 under penalty of perjury and that states the  
112 total fuel tax paid in the applicable fiscal  
113 year for each vehicle for which the exemption  
114 and refund is claimed. The claim shall not be  
115 transferred or assigned, and shall be filed on  
116 or after July first, but not later than  
117 September thirtieth, following the fiscal year  
118 for which the exemption and refund is claimed.  
119 The claim statement may be submitted  
120 electronically, and shall at a minimum include  
121 the following information:

122 (1) Vehicle identification number of the  
123 motor vehicle into which the motor fuel was  
124 delivered;

125 (2) Date of sale;

126 (3) Name and address of purchaser;

127 (4) Name and address of seller;

128 (5) Number of gallons purchased; and

129 (6) Number of gallons purchased and  
130 charged Missouri fuel tax, as a separate item.

131 3. Every person shall maintain and keep  
132 records supporting the claim statement filed  
133 with the department of revenue for a period of  
134 three years to substantiate all claims for  
135 exemption and refund of the motor fuel tax,  
136 together with invoices, original sales receipts  
137 marked paid by the seller, bills of lading, and  
138 other pertinent records and paper as may be  
139 required by the director for reasonable  
140 administration of this chapter.

141 4. The director may make any investigation  
142 necessary before issuing an exemption and refund  
143 under this section, and may investigate an  
144 exemption and refund under this section after it  
145 has been issued and within the time frame for  
146 making adjustments to the tax pursuant to this  
147 chapter.

148           5. If an exemption and refund is not  
149 issued within forty-five days of an accurate and  
150 complete filing, as required by this chapter,  
151 the director shall pay interest at the rate  
152 provided in section 32.065 accruing after the  
153 expiration of the forty-five-day period until  
154 the date the exemption and refund is issued.

155           6. The exemption and refund specified in  
156 this section shall be available only with regard  
157 to motor fuel delivered into a motor vehicle  
158 with a gross weight, as defined in section  
159 301.010, of twenty-six thousand pounds or less.

160           7. The director shall promulgate rules as  
161 necessary to implement the provisions of this  
162 section. Any rule or portion of a rule, as that  
163 term is defined in section 536.010, that is  
164 created under the authority delegated in this  
165 section shall become effective only if it  
166 complies with and is subject to all of the  
167 provisions of chapter 536 and, if applicable,  
168 section 536.028. This section and chapter 536  
169 are nonseverable and if any of the powers vested  
170 with the general assembly pursuant to chapter  
171 536 to review, to delay the effective date, or  
172 to disapprove and annul a rule are subsequently  
173 held unconstitutional, then the grant of  
174 rulemaking authority and any rule proposed or  
175 adopted after August 28, 2021, shall be invalid  
176 and void.]" ; and

177 Further amend the title and enacting clause accordingly.