

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 761, Page 1, Section TITLE, Lines 3-4,

2 by striking "access to public records" and inserting in lieu
3 thereof the following: "transportation"; and

4 Further amend said bill and page, Section 43.253, line
5 16, by inserting after all of said line the following:

6 "142.803. 1. A tax is levied and imposed on all motor
7 fuel used or consumed in this state as follows:

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

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

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

24 (4) Compressed natural gas fuel, five cents per
25 gasoline gallon equivalent until December 31, 2019, eleven
26 cents per gasoline gallon equivalent from January 1, 2020,

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

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

58 (6) Propane gas fuel, five cents per gallon until
59 December 31, 2019, eleven cents per gallon from January 1,

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

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

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

80 [3. In addition to any tax collected under subdivision
81 (1) of subsection 1 of this section, the following tax is
82 levied and imposed on all motor fuel used or consumed in
83 this state, subject to the exemption on tax liability set
84 forth in section 142.822: from October 1, 2021, to June 30,
85 2022, two and a half cents per gallon; from July 1, 2022, to
86 June 30, 2023, five cents per gallon; from July 1, 2023, to
87 June 30, 2024, seven and a half cents per gallon; from July
88 1, 2024, to June 30, 2025, ten cents per gallon; and on and
89 after July 1, 2025, twelve and a half cents per gallon.];
90 and

91 Further amend said bill, page 7, Section 610.021, line
92 194, by inserting after all of said line the following:

93 "[142.822. 1. Motor fuel used for
94 purposes of propelling motor vehicles on
95 highways shall be exempt from the fuel tax
96 collected under subsection 3 of section 142.803,
97 and an exemption and refund may be claimed by
98 the taxpayer if the tax has been paid and no
99 refund has been previously issued, provided that
100 the taxpayer applies for the exemption and
101 refund as specified in this section. The
102 exemption and refund shall be issued on a fiscal
103 year basis to each person who pays the fuel tax
104 collected under subsection 3 of section 142.803
105 and who claims an exemption and refund in
106 accordance with this section, and shall apply so
107 that the fuel taxpayer has no liability for the
108 tax collected in that fiscal year under
109 subsection 3 of section 142.803.

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

125 (1) Vehicle identification number of the
126 motor vehicle into which the motor fuel was
127 delivered;

128 (2) Date of sale;

129 (3) Name and address of purchaser;

130 (4) Name and address of seller;

131 (5) Number of gallons purchased; and

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

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

144 4. The director may make any investigation
145 necessary before issuing an exemption and refund
146 under this section, and may investigate an
147 exemption and refund under this section after it

148 has been issued and within the time frame for
149 making adjustments to the tax pursuant to this
150 chapter.

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

158 6. The exemption and refund specified in
159 this section shall be available only with regard
160 to motor fuel delivered into a motor vehicle
161 with a gross weight, as defined in section
162 301.010, of twenty-six thousand pounds or less.

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

180 Further amend the title and enacting clause accordingly.