

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 317, Page 1, Section 136.415, Line 18,

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.]

87 142.822. 1. Motor fuel used for purposes of
88 propelling motor vehicles on highways shall be exempt from
89 the fuel tax collected under subsection 3 of section
90 142.803, and an exemption and refund may be claimed by the
91 taxpayer if the tax has been paid and no refund has been
92 previously issued, provided that the taxpayer applies for

93 the exemption and refund as specified in this section. The
94 exemption and refund shall be issued on a fiscal year basis
95 to each person who pays the fuel tax collected under
96 subsection 3 of section 142.803 and who claims an exemption
97 and refund in accordance with this section, and shall apply
98 so that the fuel taxpayer has no liability for the tax
99 collected in that fiscal year under subsection 3 of section
100 142.803.

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

- 113 (1) Vehicle identification number of the motor vehicle
114 into which the motor fuel was delivered;
- 115 (2) Date of sale;
- 116 (3) Name and address of purchaser;
- 117 (4) Name and address of seller;
- 118 (5) Number of gallons purchased; and
- 119 (6) Number of gallons purchased and charged Missouri
120 fuel tax, as a separate item.

121 3. Every person shall maintain and keep records
122 supporting the claim statement filed with the department of
123 revenue for a period of three years to substantiate all
124 claims for exemption and refund of the motor fuel tax,
125 together with invoices, original sales receipts marked paid

126 by the seller, bills of lading, and other pertinent records
127 and paper as may be required by the director for reasonable
128 administration of this chapter.

129 4. The director may make any investigation necessary
130 before issuing an exemption and refund under this section,
131 and may investigate an exemption and refund under this
132 section after it has been issued and within the time frame
133 for making adjustments to the tax pursuant to this chapter.

134 5. If an exemption and refund is not issued within
135 forty-five days of an accurate and complete filing, as
136 required by this chapter, the director shall pay interest at
137 the rate provided in section 32.065 accruing after the
138 expiration of the forty-five-day period until the date the
139 exemption and refund is issued.

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

144 7. The director shall promulgate rules as necessary to
145 implement the provisions of this section. Any rule or
146 portion of a rule, as that term is defined in section
147 536.010, that is created under the authority delegated in
148 this section shall become effective only if it complies with
149 and is subject to all of the provisions of chapter 536 and,
150 if applicable, section 536.028. This section and chapter
151 536 are nonseverable and if any of the powers vested with
152 the general assembly pursuant to chapter 536 to review, to
153 delay the effective date, or to disapprove and annul a rule
154 are subsequently held unconstitutional, then the grant of
155 rulemaking authority and any rule proposed or adopted after
156 August 28, 2021, shall be invalid and void.

157 8. This section shall expire on October 1, 2024."; and
158 Further amend the title and enacting clause accordingly.