

SENATE BILL NO. 1685

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MCCREERY.

7294S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 144.805, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for certain aviation jet fuel.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 144.805, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 144.805,
3 to read as follows:

144.805. 1. In addition to the exemptions granted
2 pursuant to the provisions of section 144.030, there shall
3 also be specifically exempted from the provisions of
4 sections 144.010 to 144.525, sections 144.600 to 144.746,
5 and section 238.235, and the provisions of any local sales
6 tax law, as defined in section 32.085, and from the
7 computation of the tax levied, assessed or payable pursuant
8 to sections 144.010 to 144.525, sections 144.600 to 144.746,
9 and section 238.235, and the provisions of any local sales
10 tax law, as defined in section 32.085, all sales of aviation
11 jet fuel in a given calendar year to common carriers engaged
12 in the interstate air transportation of passengers and
13 cargo, and the storage, use and consumption of such aviation
14 jet fuel by such common carriers, if such common carrier has
15 first paid to the state of Missouri, in accordance with the
16 provisions of this chapter, state sales and use taxes
17 pursuant to the foregoing provisions and applicable to the

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

18 purchase, storage, use or consumption of such aviation jet
19 fuel in a maximum and aggregate amount of one million five
20 hundred thousand dollars of state sales and use taxes in
21 such calendar year.

22 2. To qualify for the exemption prescribed in
23 subsection 1 of this section, the common carrier shall
24 furnish to the seller a certificate in writing to the effect
25 that an exemption pursuant to this section is applicable to
26 the aviation jet fuel so purchased, stored, used and
27 consumed. The director of revenue shall permit any such
28 common carrier to enter into a direct-pay agreement with the
29 department of revenue, pursuant to which such common carrier
30 may pay directly to the department of revenue any applicable
31 sales and use taxes on such aviation jet fuel up to the
32 maximum aggregate amount of one million five hundred
33 thousand dollars in each calendar year. The director of
34 revenue shall adopt appropriate rules and regulations to
35 implement the provisions of this section, and to permit
36 appropriate claims for refunds of any excess sales and use
37 taxes collected in calendar year 1993 or any subsequent year
38 with respect to any such common carrier and aviation jet
39 fuel.

40 3. The provisions of this section shall apply to all
41 purchases and deliveries of aviation jet fuel from and after
42 May 10, 1993.

43 4. All sales and use tax revenues upon aviation jet
44 fuel received pursuant to this chapter, less the amounts
45 specifically designated pursuant to the constitution or
46 pursuant to section 144.701 for other purposes, shall be
47 deposited to the credit of the aviation trust fund
48 established pursuant to section 155.090; provided however,
49 the amount of such state sales and use tax revenues

50 deposited to the credit of such aviation trust fund shall
51 not exceed ten million dollars in each calendar year.

52 5. The provisions of this section and section 144.807
53 shall expire on December 31, [2033] 2043.

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