

# Missouri Revised Statutes

## Chapter 155 Taxation of Aircraft

- [←Chapter: 154](#)
- [Chapter: 160→](#) August 28, 2015

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### Definitions.

[155.010](#). As used in this chapter, the following terms mean:

(1) "Aircraft", any contrivance now known, or hereafter invented, used or designed for navigation of, or flight in, the air;

(2) "Airline company", any person, firm, partnership, corporation, trustee, receiver or assignee, and all other persons, whether or not in a representative capacity, undertaking to engage in the carriage of persons or cargo for hire by commercial aircraft pursuant to certificates of convenience and necessity issued by the federal Civil Aeronautics Board, or successor thereof, or any noncertificated air carrier authorized to engage in irregular and infrequent air transportation by the federal Civil Aeronautics Board, or successor thereof;

(3) "Aviation fuel", any fuel specifically compounded for use in reciprocating aircraft engines;

(4) "Commercial aircraft", aircraft fully equipped for flight and of more than three thousand pounds maximum certified gross take-off weight.

(L. 1959 S.B. 179 § 1, A.L. 1990 H.B. 1280, A.L. 1994 S.B. 675, A.L. 1998 S.B. 619, A.L. 2008 S.B. 930 & 947)

### Annual statement of airline to state tax commission, contents.

[155.020](#). On or before the first day of May of each and every year, the president or any authorized officer of every commercial airline company operating in air commerce in this state shall furnish to the state tax commission a statement, in the form as is prescribed by the state tax commission, duly subscribed and sworn to by the president or other authorized officer, before some officer authorized to administer oaths, setting forth:

(1) The total length in this state of its certificated routes;

(2) The total length of all its certificated routes;

(3) The total miles flown in this state by its commercial aircraft during the next preceding calendar year;

(4) The total miles flown by such commercial aircraft during the next preceding calendar year;

(5) The total number of all commercial aircraft owned, used or leased by such airline company on the first day of January in each year, and the actual cash value of such commercial aircraft;

(6) The other information the state tax commission requires to enable it to carry out the provisions of this chapter.

(L. 1959 S.B. 179 § 2, A.L. 1990 H.B. 1280)

#### **Increase in assessment for delinquent report.**

155.030. In case the report from any airline company required by section 155.020 is not received by May first of the year in which it is due, the state tax commission, at its discretion, may increase by four percent the total assessed value of the flight equipment of the airline company as is determined by the commission under the provisions of section 155.040.

(L. 1959 S.B. 179 § 3)

#### **Tax commission to assess aircraft, how.**

155.040. 1. The state tax commission shall assess, adjust and equalize the valuation of all commercial aircraft operated in this state in air commerce by every airline company. The valuation apportioned to this state shall be the portion of the total valuation of the commercial aircraft as determined by the state tax commission on the basis of the arithmetical average of the following two ratios:

(1) The ratio which the certificated route miles of the airline company within the state bears to the total certificated route miles of the airline company;

(2) The ratio which the miles flown by commercial aircraft of the airline company within this state bears to the total miles flown by the commercial aircraft of the airline company during the immediately preceding calendar year.

2. In the event one ratio is inapplicable, then the apportionment shall be made on the basis of the remaining ratio alone.

3. The state tax commission shall assess, adjust and equalize the valuation of all commercial aircraft, other than commercial aircraft operated in this state in air commerce by any airline company, which are operated in this state. By May first of each year, the county assessor shall provide the state tax commission with any information compiled from personal property lists filed with the assessor necessary for the state tax commission to assess aircraft pursuant to this subsection. It shall be the duty of the owner or holder of commercial aircraft to inform the assessor of the claim of "commercial aircraft" upon the return of the personal property list to the assessor. Upon request, the owner or holder of the commercial aircraft shall provide to the state tax commission any additional

information which the state tax commission deems necessary to assess said property. The valuation allocated to this state shall be the portion of the total valuation of the aircraft as determined by the state tax commission based upon the ratio which the miles flown by the commercial aircraft within this state bears to the total miles flown by the aircraft during the immediately preceding calendar year.

4. The state tax commission shall certify all values of commercial aircraft determined by the state tax commission to the taxpayer and the clerks of the respective counties and the city of St. Louis by June fifteenth of the tax year.

5. Any owner or holder may appeal said assessment of commercial aircraft directly to the state tax commission by August fifteenth of the tax year without first appealing to the local board of equalization. Counsel for the state tax commission shall represent the commission's original assessment section in any such proceeding, with a duly appointed hearing officer or officers hearing and deciding the case.

(L. 1959 S.B. 179 § 4, A.L. 1990 H.B. 1280, A.L. 1994 S.B. 675)

Effective 3-22-94

#### **Apportionment of valuation to local taxing areas.**

155.050. The state tax commission shall apportion the aggregate value of the commercial aircraft of an airline company, as determined under the provisions of section 155.040, to each county, municipal township, city, incorporated town, special road districts, library districts, school districts which levy taxes for library purposes pursuant to section 137.030, public water supply, fire protection and sewer districts or subdivisions, except other school districts, in which the airline company has arrivals and departures of its commercial aircraft. This apportionment shall be made on the ratio which the number of arrivals and departures of its commercial aircraft within the political subdivision of this state bears to the total number of arrivals and departures of its commercial aircraft within this state during the immediately preceding calendar year, except that when any municipality in this state owns and operates an airport outside its corporate limits, the valuation determined hereunder shall also be apportioned to such municipality.

(L. 1959 S.B. 179 § 5 subsec. 1, A.L. 1990 H.B. 1280)

#### **Levy and collection by local authorities, how effected.**

155.060. Taxes levied on all commercial aircraft operated in this state in air commerce by every airline company shall be levied and collected in the manner provided for the taxation of railroad property, and the county commissions and other officials shall perform the same duties and may exercise the same powers in levying and collecting the taxes on commercial aircraft as such officials are required to perform in the levy and collection of taxes on railroad property. All school taxes, except those for library purposes, and taxes for the erection of public buildings and for other purposes on commercial aircraft operated in this state in air commerce by every airline company

shall be levied, apportioned and distributed to the various school districts in the manner provided by section [151.150](#) for the levy, apportionment and distribution of taxes on railroad property.

(L. 1959 S.B. 179 § 5 subsec. 2, A.L. 1990 H.B. 1280, A.L. 1994 S.B. 675)

Effective 3-22-94

### **Real and tangible personal property, how taxed.**

[155.070](#). All real property, or tangible personal property of whatever kind, of an airline company, with the exception of its commercial aircraft, shall be assessed by the proper assessors in the several counties, cities, incorporated towns and villages wherever the property is located, under the general revenue laws of the state and municipal laws regulating the assessments of other local property in the counties, cities, incorporated towns and villages, respectively.

(L. 1959 S.B. 179 § 6, A.L. 1990 H.B. 1280)

### **Use tax on aviation fuel--amount--collection--refunds.**

[155.080](#). 1. There is hereby imposed a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is imposed at the rate of nine cents per gallon. Such tax is to be collected and remitted to this state or paid to this state in the same manner and method and at the same time as is prescribed by chapter 142 for the collection of the motor fuel tax imposed on each gallon of motor fuel used in propelling motor vehicles upon the public highways of Missouri.

2. All applicable provisions contained in chapter 142 governing administration, collection and enforcement of the state motor fuel tax shall apply to this section, including but not limited to reporting, penalties and interest.

3. Each commercial agricultural aircraft operator may apply for a refund of the tax it has paid for aviation fuel used in a commercial agricultural aircraft. All such applications for refunds shall be made in accordance with the procedures specified in chapter 142 for refunds of motor fuel taxes paid. If any person who is eligible to receive a refund of aviation fuel tax fails to apply for a refund as provided in chapter 142, the refund amount shall be deposited to the credit of the aviation trust fund pursuant to section [305.230](#).

(L. 1990 H.B. 1280, A.L. 1992 S.B. 797, A.L. 1998 S.B. 619, A.L. 2002 H.B. 1196)

### **Aviation trust fund--administration.**

[155.090](#). There is hereby created in the state treasury the "Aviation Trust Fund". The use tax on aviation fuel accrued in any calendar month shall be paid on or before the last day of the next succeeding month to the director of revenue, who shall promptly deposit all such revenue in the state treasury to the credit of the aviation trust fund. The general assembly shall, by appropriation, make expenditures from the aviation trust fund.

(L. 1990 H.B. 1280)

CROSS REFERENCE:

Aviation trust fund, use of moneys, [305.230](#)



Missouri General Assembly  
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