

SENATE AMENDMENT NO. _____

Offered by _____ Of _____

Amend SS/SCS/Senate Bill No. 648, Page 22, Section 135.550, Line 11,

2 by inserting after all of said line the following:

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

5 (1) Motor fuel other than gasoline and diesel fuel,
6 seventeen cents per gallon;

7 (2) Gasoline, nineteen cents per gallon;

8 (3) Diesel fuel, twenty-three cents per gallon;

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

19 ~~[(3)]~~ (5) Aviation fuel used in propelling aircraft with
20 reciprocating engines, nine cents per gallon as levied and
21 imposed by section 155.080 to be collected as required under this

1 chapter;

2 [(4)] (6) Compressed natural gas fuel, five cents per
3 gasoline gallon equivalent until December 31, 2019, eleven cents
4 per gasoline gallon equivalent from January 1, 2020, until
5 December 31, 2024, and then seventeen cents per gasoline gallon
6 equivalent thereafter. The gasoline gallon equivalent and method
7 of sale for compressed natural gas shall be as published by the
8 National Institute of Standards and Technology in Handbooks 44
9 and 130, and supplements thereto or revisions thereof. In the
10 absence of such standard or agreement, the gasoline gallon
11 equivalent and method of sale for compressed natural gas shall be
12 equal to five and sixty-six-hundredths pounds of compressed
13 natural gas. All applicable provisions contained in this chapter
14 governing administration, collections, and enforcement of the
15 state motor fuel tax shall apply to the tax imposed on compressed
16 natural gas, including but not limited to licensing, reporting,
17 penalties, and interest;

18 [(5)] (7) Liquefied natural gas fuel, five cents per diesel
19 gallon equivalent until December 31, 2019, eleven cents per
20 diesel gallon equivalent from January 1, 2020, until December 31,
21 2024, and then seventeen cents per diesel gallon equivalent
22 thereafter. The diesel gallon equivalent and method of sale for
23 liquefied natural gas shall be as published by the National
24 Institute of Standards and Technology in Handbooks 44 and 130,
25 and supplements thereto or revisions thereof. In the absence of
26 such standard or agreement, the diesel gallon equivalent and
27 method of sale for liquefied natural gas shall be equal to six
28 and six-hundredths pounds of liquefied natural gas. All
29 applicable provisions contained in this chapter governing

1 administration, collections, and enforcement of the state motor
2 fuel tax shall apply to the tax imposed on liquefied natural gas,
3 including but not limited to licensing, reporting, penalties, and
4 interest;

5 [(6)] (8) Propane gas fuel, five cents per gallon until
6 December 31, 2019, eleven cents per gallon from January 1, 2020,
7 until December 31, 2024, and then seventeen cents per gallon
8 thereafter. All applicable provisions contained in this chapter
9 governing administration, collection, and enforcement of the
10 state motor fuel tax shall apply to the tax imposed on propane
11 gas including, but not limited to, licensing, reporting,
12 penalties, and interest;

13 [(7)] (9) If a natural gas, compressed natural gas,
14 liquefied natural gas, electric, or propane connection is used
15 for fueling motor vehicles and for another use, such as heating,
16 the tax imposed by this section shall apply to the entire amount
17 of natural gas, compressed natural gas, liquefied natural gas,
18 electricity, or propane used unless an approved separate metering
19 and accounting system is in place.

20 2. All taxes, surcharges and fees are imposed upon the
21 ultimate consumer, but are to be precollected as described in
22 this chapter, for the facility and convenience of the consumer.
23 The levy and assessment on other persons as specified in this
24 chapter shall be as agents of this state for the precollection of
25 the tax."; and

26 Further amend said bill, page 80, section B, line 1, by
27 inserting after the word "emergency" the following: "and because
28 immediate action is necessary to provide funding for
29 transportation in this state"; and further amend line 2 by

1 inserting after "33.575" the following: "and the repeal and
2 reenactment of section 142.803"; and further amend line 5 by
3 inserting after "33.575" the following: "and the repeal and
4 reenactment of section 142.803"; and

5 Further amend the title and enacting clause accordingly.