

**SENATE AMENDMENT NO. \_\_\_\_\_**

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/Senate Bill No. 594, Page 9, Section 620.2250, Line 2,

2 of said page, by inserting immediately after said line the  
3 following:

4 "[135.710. 1. As used in this section, the  
5 following terms mean:

6 (1) "Alternative fuel vehicle refueling  
7 property", property in this state owned by an eligible  
8 applicant and used for storing alternative fuels and  
9 for dispensing such alternative fuels into fuel tanks  
10 of motor vehicles owned by such eligible applicant or  
11 private citizens;

12 (2) "Alternative fuels", any motor fuel at least  
13 seventy percent of the volume of which consists of one  
14 or more of the following:

15 (a) Ethanol;

16 (b) Natural gas;

17 (c) Compressed natural gas, or CNG;

18 (d) Liquified natural gas, or LNG;

19 (e) Liquified petroleum gas, or LP gas, propane,  
20 or autogas;

21 (f) Any mixture of biodiesel and diesel fuel,  
22 without regard to any use of kerosene;

23 (g) Hydrogen;

24 (3) "Department", the department of economic  
25 development;

26 (4) "Electric vehicle recharging property",  
27 property in this state owned by an eligible applicant  
28 and used for recharging electric motor vehicles owned  
29 by such eligible applicant or private citizens;

30 (5) "Eligible applicant", a business entity or  
31 private citizen that is the owner of an electric  
32 vehicle recharging property or an alternative fuel  
33 vehicle refueling property;

34 (6) "Qualified Missouri contractor", a contractor  
35 whose principal place of business is located in  
36 Missouri and has been located in Missouri for a period  
37 of not less than five years;

38 (7) "Qualified property", an electric vehicle  
39 recharging property or an alternative fuel vehicle

1 refueling property which, if constructed after August  
2 28, 2014, was constructed with at least fifty-one  
3 percent of the costs being paid to qualified Missouri  
4 contractors for the:

5 (a) Fabrication of premanufactured equipment or  
6 process piping used in the construction of such  
7 facility;

8 (b) Construction of such facility; and

9 (c) General maintenance of such facility during  
10 the time period in which such facility receives any tax  
11 credit under this section.

12  
13 If no qualified Missouri contractor is located within  
14 seventy-five miles of the property, the requirement  
15 that fifty-one percent of the costs shall be paid to  
16 qualified Missouri contractors shall not apply.

17 2. For all tax years beginning on or after  
18 January 1, 2015, but before January 1, 2018, any  
19 eligible applicant who installs and operates a  
20 qualified property shall be allowed a credit against  
21 the tax otherwise due under chapter 143, excluding  
22 withholding tax imposed by sections 143.191 to 143.265,  
23 or due under chapter 147 or chapter 148 for any tax  
24 year in which the applicant is constructing the  
25 qualified property. The credit allowed in this section  
26 per eligible applicant who is a private citizen shall  
27 not exceed fifteen hundred dollars or per eligible  
28 applicant that is a business entity shall not exceed  
29 the lesser of twenty thousand dollars or twenty percent  
30 of the total costs directly associated with the  
31 purchase and installation of any alternative fuel  
32 storage and dispensing equipment or any recharging  
33 equipment on any qualified property, which shall not  
34 include the following:

35 (1) Costs associated with the purchase of land  
36 upon which to place a qualified property;

37 (2) Costs associated with the purchase of an  
38 existing qualified property; or

39 (3) Costs for the construction or purchase of any  
40 structure.

41 3. Tax credits allowed by this section shall be  
42 claimed by the eligible applicant at the time such  
43 applicant files a return for the tax year in which the  
44 storage and dispensing or recharging facilities were  
45 placed in service at a qualified property, and shall be  
46 applied against the income tax liability imposed by  
47 chapter 143, chapter 147, or chapter 148 after all  
48 other credits provided by law have been applied. The  
49 cumulative amount of tax credits which may be claimed  
50 by eligible applicants claiming all credits authorized  
51 in this section shall not exceed one million dollars in  
52 any calendar year, subject to appropriations.

1           4. If the amount of the tax credit exceeds the  
2 eligible applicant's tax liability, the difference  
3 shall not be refundable. Any amount of credit that an  
4 eligible applicant is prohibited by this section from  
5 claiming in a taxable year may be carried forward to  
6 any of such applicant's two subsequent taxable years.  
7 Tax credits allowed under this section may be assigned,  
8 transferred, sold, or otherwise conveyed.

9           5. Any qualified property, for which an eligible  
10 applicant receives tax credits under this section,  
11 which ceases to sell alternative fuel or recharge  
12 electric vehicles shall cause the forfeiture of such  
13 eligible applicant's tax credits provided under this  
14 section for the taxable year in which the qualified  
15 property ceased to sell alternative fuel or recharge  
16 electric vehicles and for future taxable years with no  
17 recapture of tax credits obtained by an eligible  
18 applicant with respect to such applicant's tax years  
19 which ended before the sale of alternative fuel or  
20 recharging of electric vehicles ceased.

21           6. The director of revenue shall establish the  
22 procedure by which the tax credits in this section may  
23 be claimed, and shall establish a procedure by which  
24 the cumulative amount of tax credits is apportioned  
25 equally among all eligible applicants claiming the  
26 credit. To the maximum extent possible, the director  
27 of revenue shall establish the procedure described in  
28 this subsection in such a manner as to ensure that  
29 eligible applicants can claim all the tax credits  
30 possible up to the cumulative amount of tax credits  
31 available for the taxable year. No eligible applicant  
32 claiming a tax credit under this section shall be  
33 liable for any interest or penalty for filing a tax  
34 return after the date fixed for filing such return as a  
35 result of the apportionment procedure under this  
36 subsection.

37           7. Any eligible applicant desiring to claim a tax  
38 credit under this section shall submit the appropriate  
39 application for such credit with the department. The  
40 application for a tax credit under this section shall  
41 include any information required by the department.  
42 The department shall review the applications and  
43 certify to the department of revenue each eligible  
44 applicant that qualifies for the tax credit.

45           8. The department and the department of revenue  
46 may promulgate rules to implement the provisions of  
47 this section. Any rule or portion of a rule, as that  
48 term is defined in section 536.010, that is created  
49 under the authority delegated in this section shall  
50 become effective only if it complies with and is  
51 subject to all of the provisions of chapter 536 and, if  
52 applicable, section 536.028. This section and chapter

1 536 are nonseverable and if any of the powers vested  
2 with the general assembly pursuant to chapter 536 to  
3 review, to delay the effective date, or to disapprove  
4 and annul a rule are subsequently held  
5 unconstitutional, then the grant of rulemaking  
6 authority and any rule proposed or adopted after August  
7 28, 2008, shall be invalid and void.

8 9. The provisions of section 23.253 of the  
9 Missouri sunset act notwithstanding:

10 (1) The provisions of the new program authorized  
11 under this section shall automatically sunset three  
12 years after December 31, 2014, unless reauthorized by  
13 an act of the general assembly; and

14 (2) If such program is reauthorized, the program  
15 authorized under this section shall automatically  
16 sunset six years after the effective date of the  
17 reauthorization of this section; and

18 (3) This section shall terminate on December  
19 thirty-first of the calendar year immediately following  
20 the calendar year in which the program authorized under  
21 this section is sunset; and

22 (4) The provisions of this subsection shall not  
23 be construed to limit or in any way impair the  
24 department's ability to redeem tax credits authorized  
25 on or before the date the program authorized under this  
26 section expires or a taxpayer's ability to redeem such  
27 tax credits.]" ; and

28 Further amend the title and enacting clause accordingly.  
29  
30