

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 762, Page 2, Section 32.095, Line 26,

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 and

88 Further amend said bill, page 25, section 643.315, line
89 140, by inserting after all of said line the following:

90 "[142.822. 1. Motor fuel used for
91 purposes of propelling motor vehicles on
92 highways shall be exempt from the fuel tax
93 collected under subsection 3 of section 142.803,
94 and an exemption and refund may be claimed by

95 the taxpayer if the tax has been paid and no
96 refund has been previously issued, provided that
97 the taxpayer applies for the exemption and
98 refund as specified in this section. The
99 exemption and refund shall be issued on a fiscal
100 year basis to each person who pays the fuel tax
101 collected under subsection 3 of section 142.803
102 and who claims an exemption and refund in
103 accordance with this section, and shall apply so
104 that the fuel taxpayer has no liability for the
105 tax collected in that fiscal year under
106 subsection 3 of section 142.803.

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

122 (1) Vehicle identification number of the
123 motor vehicle into which the motor fuel was
124 delivered;

125 (2) Date of sale;

126 (3) Name and address of purchaser;

127 (4) Name and address of seller;

128 (5) Number of gallons purchased; and

129 (6) Number of gallons purchased and
130 charged Missouri fuel tax, as a separate item.

131 3. Every person shall maintain and keep
132 records supporting the claim statement filed
133 with the department of revenue for a period of
134 three years to substantiate all claims for
135 exemption and refund of the motor fuel tax,
136 together with invoices, original sales receipts
137 marked paid by the seller, bills of lading, and
138 other pertinent records and paper as may be
139 required by the director for reasonable
140 administration of this chapter.

141 4. The director may make any investigation
142 necessary before issuing an exemption and refund
143 under this section, and may investigate an
144 exemption and refund under this section after it
145 has been issued and within the time frame for
146 making adjustments to the tax pursuant to this
147 chapter.

148 5. If an exemption and refund is not
149 issued within forty-five days of an accurate and
150 complete filing, as required by this chapter,
151 the director shall pay interest at the rate
152 provided in section 32.065 accruing after the
153 expiration of the forty-five-day period until
154 the date the exemption and refund is issued.

155 6. The exemption and refund specified in
156 this section shall be available only with regard
157 to motor fuel delivered into a motor vehicle
158 with a gross weight, as defined in section
159 301.010, of twenty-six thousand pounds or less.

160 7. The director shall promulgate rules as
161 necessary to implement the provisions of this
162 section. Any rule or portion of a rule, as that
163 term is defined in section 536.010, that is
164 created under the authority delegated in this
165 section shall become effective only if it
166 complies with and is subject to all of the
167 provisions of chapter 536 and, if applicable,
168 section 536.028. This section and chapter 536
169 are nonseverable and if any of the powers vested
170 with the general assembly pursuant to chapter
171 536 to review, to delay the effective date, or
172 to disapprove and annul a rule are subsequently
173 held unconstitutional, then the grant of
174 rulemaking authority and any rule proposed or
175 adopted after August 28, 2021, shall be invalid
176 and void.]" ; and

177 Further amend the title and enacting clause accordingly.