

**HOUSE AMENDMENT NO. \_\_\_\_\_**  
**TO**  
**HOUSE AMENDMENT NO. \_\_\_\_\_**

**Offered By**

1 AMEND House Amendment No. \_\_\_\_\_ to House Bill No. 1973, Page 1, Line 4 by deleting all of  
2 said line and inserting in lieu thereof the following:  
3

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

6 (1) Motor fuel, seventeen cents per gallon;

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

13 (3) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per gallon  
14 as levied and imposed by section 155.080 to be collected as required under this chapter;

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

26 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31,  
27 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31, 2024, and  
28 then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon equivalent and

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 method of sale for liquefied natural gas shall be as published by the National Institute of Standards  
 2 and Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof. In the  
 3 absence of such standard or agreement, the diesel gallon equivalent and method of sale for liquefied  
 4 natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas. All applicable  
 5 provisions contained in this chapter governing administration, collections, and enforcement of the  
 6 state motor fuel tax shall apply to the tax imposed on liquefied natural gas, including but not limited  
 7 to licensing, reporting, penalties, and interest;

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

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

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

22 ~~[3. In addition to any tax collected under subdivision (1) of subsection 1 of this section, the~~  
 23 ~~following tax is levied and imposed on all motor fuel used or consumed in this state, subject to the~~  
 24 ~~exemption on tax liability set forth in section 142.822: from October 1, 2021, to June 30, 2022,~~  
 25 ~~two and a half cents per gallon; from July 1, 2022, to June 30, 2023, five cents per gallon; from July~~  
 26 ~~1, 2023, to June 30, 2024, seven and a half cents per gallon; from July 1, 2024, to June 30, 2025, ten~~  
 27 ~~cents per gallon; and on and after July 1, 2025, twelve and a half cents per gallon.]~~

28 167.177. Any student who is enrolled in a publicly funded secondary school or who"; and  
 29

30 Further amend said amendment and page, Line 9, by inserting after all of said line the following:  
 31

32 "Further amend said bill, Page 5, Section 304.060, Line 39, by inserting after all of said section and  
 33 line the following:

34 ~~"[142.822. 1. Motor fuel used for purposes of propelling motor vehicles~~  
 35 ~~on highways shall be exempt from the fuel tax collected under subsection 3 of~~  
 36 ~~section 142.803, and an exemption and refund may be claimed by the taxpayer if~~  
 37 ~~the tax has been paid and no refund has been previously issued, provided that the~~  
 38 ~~taxpayer applies for the exemption and refund as specified in this section. The~~  
 39 ~~exemption and refund shall be issued on a fiscal year basis to each person who~~  
 40 ~~pays the fuel tax collected under subsection 3 of section 142.803 and who claims~~  
 41 ~~an exemption and refund in accordance with this section, and shall apply so that~~

1 the fuel taxpayer has no liability for the tax collected in that fiscal year under  
2 subsection 3 of section 142.803.

3 ~~2. To claim an exemption and refund in accordance with this section, a  
4 person shall present to the director a statement containing a written verification  
5 that the claim is made under penalty of perjury and that states the total fuel tax  
6 paid in the applicable fiscal year for each vehicle for which the exemption and  
7 refund is claimed. The claim shall not be transferred or assigned, and shall be  
8 filed on or after July first, but not later than September thirtieth, following the  
9 fiscal year for which the exemption and refund is claimed. The claim statement  
10 may be submitted electronically, and shall at a minimum include the following  
11 information:~~

12 ~~(1) Vehicle identification number of the motor vehicle into which the  
13 motor fuel was delivered;~~

14 ~~(2) Date of sale;~~

15 ~~(3) Name and address of purchaser;~~

16 ~~(4) Name and address of seller;~~

17 ~~(5) Number of gallons purchased; and~~

18 ~~(6) Number of gallons purchased and charged Missouri fuel tax, as a  
19 separate item.~~

20 ~~3. Every person shall maintain and keep records supporting the claim  
21 statement filed with the department of revenue for a period of three years to  
22 substantiate all claims for exemption and refund of the motor fuel tax, together  
23 with invoices, original sales receipts marked paid by the seller, bills of lading, and  
24 other pertinent records and paper as may be required by the director for reasonable  
25 administration of this chapter.~~

26 ~~4. The director may make any investigation necessary before issuing an  
27 exemption and refund under this section, and may investigate an exemption and  
28 refund under this section after it has been issued and within the time frame for  
29 making adjustments to the tax pursuant to this chapter.~~

30 ~~5. If an exemption and refund is not issued within forty-five days of an  
31 accurate and complete filing, as required by this chapter, the director shall pay  
32 interest at the rate provided in section 32.065 accruing after the expiration of the  
33 forty-five-day period until the date the exemption and refund is issued.~~

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

37 ~~7. The director shall promulgate rules as necessary to implement the  
38 provisions of this section. Any rule or portion of a rule, as that term is defined in  
39 section 536.010, that is created under the authority delegated in this section shall  
40 become effective only if it complies with and is subject to all of the provisions of  
41 chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
42 nonseverable and if any of the powers vested with the general assembly pursuant  
43 to chapter 536 to review, to delay the effective date, or to disapprove and annul a  
44 rule are subsequently held unconstitutional, then the grant of rulemaking authority  
45 and any rule proposed or adopted after August 28, 2021, shall be invalid and  
46 void.]"; and"; and~~

47  
48 Further amend said bill by amending the title, enacting clause, and intersectional references

- 1 accordingly.
- 2
- 3 THIS AMENDMENT AMENDS 4492H01.16H