

SECOND REGULAR SESSION

HOUSE BILL NO. 2072

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MAYHEW.

3316H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 142.803, 142.815, 142.822, and 142.824, RSMo, and to enact in lieu thereof four new sections relating to the motor fuel tax exemption.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 142.803, 142.815, 142.822, and 142.824, RSMo, are repealed
2 and four new sections enacted in lieu thereof, to be known as sections 142.803, 142.815,
3 142.822, and 142.824, to read as follows:

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

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

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

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

14 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until
15 December 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until
16 December 31, 2024, and then seventeen cents per gasoline gallon equivalent thereafter. The

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 gasoline gallon equivalent and method of sale for compressed natural gas shall be as
18 published by the National Institute of Standards and Technology in Handbooks 44 and 130,
19 and supplements thereto or revisions thereof. In the absence of such standard or agreement,
20 the gasoline gallon equivalent and method of sale for compressed natural gas shall be equal to
21 five and sixty-six-hundredths pounds of compressed natural gas. All applicable provisions
22 contained in this chapter governing administration, collections, and enforcement of the state
23 motor fuel tax shall apply to the tax imposed on compressed natural gas, including but not
24 limited to licensing, reporting, penalties, and interest;

25 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December
26 31, 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31,
27 2024, and then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon
28 equivalent and method of sale for liquefied natural gas shall be as published by the National
29 Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or
30 revisions thereof. In the absence of such standard or agreement, the diesel gallon equivalent
31 and method of sale for liquefied natural gas shall be equal to six and six-hundredths pounds of
32 liquefied natural gas. All applicable provisions contained in this chapter governing
33 administration, collections, and enforcement of the state motor fuel tax shall apply to the tax
34 imposed on liquefied natural gas, including but not limited to licensing, reporting, penalties,
35 and interest;

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

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

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

50 3. In addition to any tax collected under subdivision (1) of subsection 1 of this
51 section, the following tax is levied and imposed on all motor fuel used or consumed in this
52 state, subject to the exemption on tax liability set forth in section 142.822: from October 1,
53 2021, to June 30, 2022, two and a half cents per gallon; from July 1, 2022, to June 30, 2023,

54 five cents per gallon; from July 1, 2023, to June 30, 2024, seven and a half cents per gallon;
55 from July 1, 2024, to June 30, 2025, ten cents per gallon; and on and after July 1, 2025,
56 twelve and a half cents per gallon.

57 **4. The proceeds from any tax collected under subsection 3 of this section shall be**
58 **deposited into a special trust fund, to be known as the "Motor Fuel Tax Fund of 2021".**
59 **Any moneys in the fund not claimed and refunded to the taxpayer under section 142.822**
60 **within the time period specified under subsection 2 of such section shall remain in the**
61 **fund and be subject to appropriation by the general assembly for road and bridge**
62 **projects for state-owned infrastructure.**

142.815. 1. Motor fuel used for the following nonhighway purposes is exempt from
2 the fuel tax imposed by this chapter, and a refund may be claimed by the consumer, except as
3 provided for in subdivision (1) of this subsection, if the tax has been paid and no refund has
4 been previously issued:

5 (1) Motor fuel used for nonhighway purposes including fuel for farm tractors or
6 stationary engines owned or leased and operated by any person and used exclusively for
7 agricultural purposes and including, beginning January 1, 2006, bulk sales of one hundred
8 gallons or more of gasoline made to farmers and delivered by the ultimate vender to a farm
9 location for agricultural purposes only. As used in this section, the term "farmer" shall mean
10 any person engaged in farming in an authorized farm corporation, family farm, or family farm
11 corporation as defined in section 350.010. At the discretion of the ultimate vender, the refund
12 may be claimed by the ultimate vender on behalf of the consumer for sales made to farmers
13 and to persons engaged in construction for agricultural purposes as defined in section
14 142.800. After December 31, 2000, the refund may be claimed only by the consumer and
15 may not be claimed by the ultimate vender unless bulk sales of gasoline are made to a farmer
16 after January 1, 2006, as provided in this subdivision and the farmer provides an exemption
17 certificate to the ultimate vender, in which case the ultimate vender may make a claim for
18 refund under section 142.824 but shall be liable for any erroneous refund;

19 (2) Kerosene sold for use as fuel to generate power in aircraft engines, whether in
20 aircraft or for training, testing or research purposes of aircraft engines;

21 (3) Diesel fuel used as heating oil, or in railroad locomotives or any other motorized
22 flanged-wheel rail equipment, or used for other nonhighway purposes other than as expressly
23 exempted pursuant to another provision.

24 2. Subject to the procedural requirements and conditions set out in this chapter, the
25 following uses are exempt from the tax imposed by section 142.803 on motor fuel, and a
26 deduction or a refund may be claimed:

27 (1) (a) Motor fuel for which proof of export is available in the form of a terminal-
28 issued destination state shipping paper and which is either:

29 ~~[(a)]~~ **a.** Exported by a supplier who is licensed in the destination state or through the
30 bulk transfer system;

31 ~~[(b)]~~ **b.** Removed by a licensed distributor for immediate export to a state for which
32 all the applicable taxes and fees (however nominated in that state) of the destination state
33 have been paid to the supplier, as a trustee, who is licensed to remit tax to the destination
34 state; or which is destined for use within the destination state by the federal government for
35 which an exemption has been made available by the destination state subject to procedural
36 rules and regulations promulgated by the director; or

37 ~~[(c)]~~ **c.** Acquired by a licensed distributor and which the tax imposed by this chapter
38 has previously been paid or accrued either as a result of being stored outside of the bulk
39 transfer system immediately prior to loading or as a diversion across state boundaries
40 properly reported in conformity with this chapter and was subsequently exported from this
41 state on behalf of the distributor~~];~~.

42 **(b)** The exemption pursuant to **subparagraph a. of** paragraph (a) of this subdivision
43 shall be claimed by a deduction on the report of the supplier which is otherwise responsible
44 for remitting the tax upon removal of the product from a terminal or refinery in this state.

45 **(c)** The ~~[exemption]~~ **exemptions** pursuant to ~~[paragraphs (b) and (c)]~~ **subparagraphs**
46 **b. and c. of paragraph (a)** of this subdivision shall be claimed by the distributor, upon a
47 refund application made to the director within three years.

48 **(d)** A refund claim may be made monthly or whenever the claim exceeds one
49 thousand dollars;

50 (2) Undyed K-1 kerosene sold at retail through dispensers which have been designed
51 and constructed to prevent delivery directly from the dispenser into a vehicle fuel supply tank,
52 and undyed K-1 kerosene sold at retail through nonbarricaded dispensers in quantities of not
53 more than twenty-one gallons for use other than for highway purposes. Exempt use of
54 undyed kerosene shall be governed by rules and regulations of the director. If no rules or
55 regulations are promulgated by the director, then the exempt use of undyed kerosene shall be
56 governed by rules and regulations of the Internal Revenue Service. A distributor or supplier
57 delivering to a retail facility shall obtain an exemption certificate from the owner or operator
58 of such facility stating that its sales conform to the dispenser requirements of this subdivision.
59 A licensed distributor, having obtained such certificate, may provide a copy to his or her
60 supplier and obtain undyed kerosene without the tax levied by section 142.803. Having
61 obtained such certificate in good faith, such supplier shall be relieved of any responsibility if
62 the fuel is later used in a taxable manner. An ultimate vendor who obtained undyed kerosene
63 upon which the tax levied by section 142.803 had been paid and makes sales qualifying
64 pursuant to this subsection may apply for a refund of the tax pursuant to application, as

65 provided in section 142.818, to the director provided the ultimate vendor did not charge such
66 tax to the consumer;

67 (3) Motor fuel sold to the United States or any agency or instrumentality thereof.
68 This exemption shall be claimed as provided in section 142.818;

69 (4) Motor fuel used solely and exclusively as fuel to propel motor vehicles on the
70 public roads and highways of this state when leased or owned and when being operated by a
71 federally recognized Indian tribe in the performance of essential governmental functions,
72 such as providing police, fire, health or water services. The exemption for use pursuant to
73 this subdivision shall be made available to the tribal government upon a refund application
74 stating that the motor fuel was purchased for the exclusive use of the tribe in performing
75 named essential governmental services;

76 (5) That portion of motor fuel used to operate equipment attached to a motor vehicle,
77 if the motor fuel was placed into the fuel supply tank of a motor vehicle that has a common
78 fuel reservoir for travel on a highway and for the operation of equipment, or if the motor fuel
79 was placed in a separate fuel tank and used only for the operation of auxiliary equipment.
80 The exemption for use pursuant to this subdivision shall be claimed by a refund claim filed by
81 the consumer who shall provide evidence of an allocation of use satisfactory to the director;

82 (6) Motor fuel acquired by a consumer out-of-state and carried into this state, retained
83 within and consumed from the same vehicle fuel supply tank within which it was imported,
84 except interstate motor fuel users;

85 (7) Motor fuel which was purchased tax-paid and which was lost or destroyed as a
86 direct result of a sudden and unexpected casualty or which had been accidentally
87 contaminated so as to be unsalable as highway fuel as shown by proper documentation as
88 required by the director. The exemption pursuant to this subdivision shall be refunded to the
89 person or entity owning the motor fuel at the time of the contamination or loss. Such person
90 shall notify the director in writing of such event and the amount of motor fuel lost or
91 contaminated within ten days from the date of discovery of such loss or contamination, and
92 within thirty days after such notice, shall file an affidavit sworn to by the person having
93 immediate custody of such motor fuel at the time of the loss or contamination, setting forth in
94 full the circumstances and the amount of the loss or contamination and such other information
95 with respect thereto as the director may require;

96 (8) Dyed diesel fuel or dyed kerosene used for an exempt purpose. This exemption
97 shall be claimed as follows:

98 (a) A supplier or importer shall take a deduction against motor fuel tax owed on their
99 monthly report for those gallons of dyed diesel fuel or dyed kerosene imported or removed
100 from a terminal or refinery destined for delivery to a point in this state as shown on the
101 shipping papers;

102 (b) This exemption shall be claimed by a deduction on the report of the supplier
103 which is otherwise responsible for remitting the tax on removal of the product from a terminal
104 or refinery in this state; **and**

105 (c) This exemption shall be claimed by the distributor, upon a refund application
106 made to the director within three years. A refund claim may be made monthly or whenever
107 the claim exceeds one thousand dollars; **and**

108 (9) Motor fuel delivered to any marina within this state that sells such fuel solely for
109 use in any watercraft, as such term is defined in section 306.010, and not accessible to other
110 motor vehicles, is exempt from the fuel tax imposed by this chapter. Any motor fuel
111 distributor that delivers motor fuel to any marina in this state for use solely in any watercraft,
112 as such term is defined in section 306.010, may claim the exemption provided in this
113 subsection. Any motor fuel customer who purchases motor fuel for use in any watercraft, as
114 such term is defined in section 306.010, at a location other than a marina within this state may
115 claim the exemption provided in this subsection by filing a claim for refund of the fuel tax.

116 **3. (1) Beginning on October 1, 2024, an entity exempt from taxation as provided**
117 **by Section 501(c)(3) of the Internal Revenue Code of 1986 (26 U.S.C. Section 501), as**
118 **amended, to which an individual, person, or entity that is eligible to claim a refund as**
119 **provided in this section submits all documentation and information required to make a**
120 **refund application may make a claim for such individual's, person's, or entity's refund**
121 **as provided in this section. Upon approval, the refund shall be made to such exempt**
122 **entity.**

123 **(2) A taxpayer who is an individual, person, or entity that submits the required**
124 **information to an exempt entity as described in subdivision (1) of this subsection shall be**
125 **allowed to subtract from such taxpayer's Missouri adjusted gross income to determine**
126 **Missouri taxable income an amount equal to the total amount eligible for a refund**
127 **submitted to an exempt entity under subdivision (1) of this section for the same tax year.**
128 **Such amount shall be deductible only to the extent that such amount is not deducted on**
129 **the taxpayer's federal income tax return for that tax year. The department of revenue**
130 **shall promulgate rules and regulations to administer the provisions of this section.**

142.822. 1. **(1) Motor fuel used for purposes of propelling motor vehicles on**
2 **highways shall be exempt from the fuel tax collected under subsection 3 of section 142.803,**
3 **and an exemption and refund may be claimed by the taxpayer if the tax has been paid and no**
4 **refund has been previously issued, provided that the taxpayer applies for the exemption and**
5 **refund as specified in this section. Any refund issued under this section shall be paid from**
6 **moneys in the motor fuel tax fund of 2021 established under subsection 4 of section**
7 **142.803.**

8 (2) As used in this section and section 142.824, "nonprofit entity" means any
9 entity that is exempt from taxation as provided in Section 501(c)(3) of the Internal
10 Revenue Code of 1986 (26 U.S.C. Section 501), as amended. Beginning on and after
11 October 1, 2024, any nonprofit entity to which a taxpayer who is eligible to claim a
12 refund as provided in this section submits all documentation and information required
13 to make a refund application may make a claim for such taxpayer's refund as provided
14 in this section. Upon approval, the refund shall be made to such nonprofit entity.

15 2. (1) The exemption and refund shall be issued on a fiscal year basis, based on
16 motor fuel tax paid and collected through the end of fiscal year 2024, to each person who
17 pays the fuel tax collected under subsection 3 of section 142.803 and who claims an
18 exemption and refund in accordance with this section, and shall apply so that the fuel
19 taxpayer has no liability for the tax collected in that fiscal year under subsection 3 of section
20 142.803.

21 (2) Beginning in fiscal year 2025, exemptions and refunds issued under this
22 section shall be based on the tax year. Any fuel taxes collected under subsection 3 of
23 section 142.803 from July 1, 2024, to December 31, 2024, shall be reported under the
24 provisions of subsection 4 of this section. Any fuel taxes collected under subsection 3 of
25 section 142.803 from January 1, 2025, to December 31, 2025, and each tax year
26 thereafter, shall be reported under the provisions of subsection 4 of this section.
27 Exemptions and refunds shall be issued to persons who pay the fuel tax collected under
28 subsection 3 of section 142.803 and who claim an exemption and refund in accordance
29 with this section or to a nonprofit entity in the manner described under subdivision (2)
30 of subsection 1 of this section and shall apply so that the fuel taxpayer has no liability for
31 the tax collected in the corresponding tax year under subsection 3 of section 142.803.

32 ~~2.]~~ 3. To claim an exemption and refund in accordance with **subdivision (1) of**
33 **subsection 2 of** this section, a person shall present to the director a statement containing a
34 written verification that the claim is made under penalty of perjury and that states the total
35 fuel tax paid in the applicable fiscal year for each vehicle for which the exemption and refund
36 is claimed. The claim shall not be transferred or assigned, **except to a nonprofit entity as**
37 **provided under this section**, and shall be filed on or after July first, but not later than
38 September thirtieth, following the fiscal year for which the exemption and refund is claimed.
39 The claim statement may be submitted electronically, and shall at a minimum include the
40 following information:

41 (1) ~~[Vehicle identification number of the motor vehicle into which the motor fuel was~~
42 ~~delivered;~~

43 ~~(2)]~~ Date of sale;

44 ~~[(3)]~~ (2) Name and address of purchaser;

45 ~~[(4) Name and address of seller;~~
46 ~~(5)] (3) Number of gallons purchased; ~~and~~
47 ~~(6)] (4) Number of gallons purchased and charged Missouri fuel tax, as a separate~~
48 item; and
49 **(5) If the claim is submitted by a nonprofit entity:**
50 **(a) Documentation of the nonprofit entity's tax-exempt status; and**
51 **(b) A statement signed by the purchaser indicating that the nonprofit entity is**
52 **entitled to the purchaser's refund.**
53 **4. To claim an exemption and refund in accordance with subdivision (2) of**
54 **subsection 2 of this section, a person may elect to proceed under either subdivision (1) or**
55 **(2) of this subsection:**
56 **(1) For a receipt-based exemption and refund under this subdivision, a person**
57 **shall present to the director a statement containing a written verification that the claim**
58 **is made under penalty of perjury and that states the total fuel tax paid in the applicable**
59 **tax year for each vehicle for which the exemption and refund is claimed. The claim shall**
60 **not be transferred or assigned, except to a nonprofit entity as provided under this**
61 **section, and shall be filed on or after January fifteenth but not later than April fifteenth**
62 **after the close of the tax year for which the exemption and refund is claimed. A person**
63 **claiming a refund under this subdivision shall not be entitled to claim a standard refund**
64 **under subdivision (2) of this subsection for the same tax year. The claim statement may**
65 **be submitted electronically and shall at a minimum include the following information:**
66 **(a) Date of sale;**
67 **(b) Name and address of purchaser;**
68 **(c) Number of gallons purchased;**
69 **(d) Number of gallons purchased and charged Missouri fuel tax, as a separate**
70 **item;**
71 **(e) If the claim is submitted by a nonprofit entity:**
72 **a. Documentation of the nonprofit entity's tax-exempt status; and**
73 **b. A statement signed by the purchaser indicating that the nonprofit entity is**
74 **entitled to the purchaser's refund; and**
75 **(f) An affirmation that such person is claiming the itemized refund and shall not**
76 **claim the standard refund under subdivision (2) of this subsection; or**
77 **(2) For a standard refund under this subdivision, at the time a person files his or**
78 **her Missouri income tax return, a person may select to claim the exemption and refund**
79 **as a standard refund applied as an immediate refund or applied as a credit against the**
80 **person's Missouri income tax liability under chapter 143. A person claiming a standard**
81 **refund under this subdivision shall not be entitled to claim a receipt-based refund under**~~

82 subdivision (1) of this subsection for the same tax year. For the purposes of this
83 subdivision, the term "standard refund" shall mean the exemption and refund provided
84 under this section, applied for and claimed by a person as a set, flat amount under
85 paragraph (a) of this subdivision, selected to be refunded to such person as either an
86 immediate refund or credit applied against the person's Missouri income tax liability
87 under chapter 143.

88 (a) The standard refund shall be allocated as follows:

89 a. Thirty dollars for the 2024 tax year;

90 b. Forty-five dollars for the 2025 tax year;

91 c. Sixty dollars for the 2026 tax year; and

92 d. Seventy-five dollars for all tax years beginning on or after January 1, 2027;

93 (b) A person shall file a form, provided by the department of revenue, with such
94 person's Missouri income tax return, if applicable. The claim shall not be transferred or
95 assigned, except to a nonprofit entity as provided under this section, and the form shall
96 be filed on or after January fifteenth but not later than April fifteenth after the close of
97 the tax year for which the exemption and refund is claimed; and

98 (c) Such form may be submitted electronically and at minimum shall include:

99 a. The person's selection of the standard refund taken as a refund or as a credit
100 against chapter 143 income taxes, as provided under this subdivision, that he or she is
101 claiming for the applicable tax year;

102 b. An affirmation that such person is claiming the standard refund and shall not
103 claim the receipt-based refund under subdivision (1) of this subsection;

104 c. The vehicle identification number of the motor vehicle into which the motor
105 fuel was delivered;

106 d. The name and address of the person making the claim;

107 e. Information or identification showing that such person was the owner of a
108 vehicle licensed in Missouri;

109 f. An affirmation that such person made eligible purchases under this section in
110 the tax year for which the exemption and refund is claimed;

111 g. If the claim is submitted by a nonprofit entity:

112 (i) Documentation of the nonprofit entity's tax-exempt status; and

113 (ii) A statement signed by the purchaser indicating that the nonprofit entity is
114 entitled to the purchaser's refund; and

115 h. Any other information that the department may require to fulfill the
116 obligations under this section.

117 5. The exemption and refund as reimbursed under the provisions of this section
118 shall be paid from moneys in the motor fuel tax fund of 2021 established under

119 **subsection 4 of section 142.803. Refunds shall not exceed the tax collected under**
120 **subsection 3 of section 142.803. If the amount of refunds claimed under this section in a**
121 **tax year exceeds the tax collected for the tax year, refunds shall be allowed based on the**
122 **order in which they are claimed. The qualifications provided under subsections 3 and 4**
123 **of this section shall be subject to audit by the department.**

124 ~~[3-]~~ **6.** Every person shall maintain and keep records supporting the claim statement
125 filed with the department of revenue for a period of three years to substantiate all claims for
126 exemption and refund of the motor fuel tax, together with invoices, original sales receipts
127 marked paid by the seller, bills of lading, and other pertinent records and paper as may be
128 required by the director for reasonable administration of this chapter. **The requirement to**
129 **maintain records shall be the responsibility of any nonprofit entity to which a purchaser**
130 **submits claim records required by this section.**

131 ~~[4-]~~ **7.** The director may make any investigation necessary before issuing an
132 exemption and refund under this section, and may investigate an exemption and refund under
133 this section after it has been issued and within the time frame for making adjustments to the
134 tax pursuant to this chapter.

135 ~~[5-]~~ **8.** If an exemption and refund is not issued within forty-five days of an accurate
136 and complete filing, as required by this chapter, the director shall pay interest at the rate
137 provided in section 32.065 accruing after the expiration of the forty-five-day period until the
138 date the exemption and refund is issued.

139 ~~[6-]~~ **9. (1) Except as provided in subdivision (2) of this subsection,** the exemption
140 and refund specified in this section shall be available only with regard to motor fuel delivered
141 into a motor vehicle with a gross weight, as defined in section 301.010, of twenty-six
142 thousand pounds or less.

143 **(2) The exemption and refund specified in this subsection shall be available with**
144 **regard to motor fuel delivered into a motor vehicle with a gross weight that exceeds**
145 **twenty-six thousand pounds when the motor vehicle is owned by a corporation licensed**
146 **in Missouri with its primary headquarters in Missouri, or owned by a sole proprietor**
147 **whose home office is located in Missouri, provided that the corporation or sole**
148 **proprietor submits documentation to the director that any exemption and refund**
149 **claimed is based solely on fuel delivered into a motor vehicle while it was operating in**
150 **the state of Missouri. If the motor vehicle was operated in multiple states, the applicant**
151 **shall submit documentation that separates the fuel delivered to the vehicle while**
152 **operating in other states from the fuel delivered to the vehicle while operating in the**
153 **state of Missouri.**

154 **10.** The department of revenue shall develop a mobile application that allows
155 **claims to be submitted on a person's phone at the time of motor fuel purchase in lieu of**

156 **the procedures set out under subsection 2 of this section. The application shall be**
 157 **designed so that the person submitting the claim is required to demonstrate that he or**
 158 **she is at the motor fuel pump. The development and maintenance of the application**
 159 **shall be paid with funds that come from the motor fuel tax fund.**

160 ~~[7.]~~ **11.** The director shall promulgate rules as necessary to implement the provisions
 161 of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
 162 created under the authority delegated in this section shall become effective only if it complies
 163 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
 164 This section and chapter 536 are nonseverable and if any of the powers vested with the
 165 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
 166 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
 167 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid
 168 and void.

142.824. 1. To claim a refund in accordance with section 142.815, a person shall
 2 present to the director a statement containing a written verification that the claim is made
 3 under penalties of perjury and lists the total amount of motor fuel purchased and used for
 4 exempt purposes. **Beginning on October 1, 2024, any nonprofit entity to which a person**
 5 **who is eligible to claim a refund as provided in this section submits all documentation**
 6 **and information required to make a refund application may make a claim for such**
 7 **person's refund as provided in this section. Upon approval, the refund shall be made to**
 8 **such nonprofit entity.** The claim shall not be transferred or assigned, **except as to a**
 9 **nonprofit entity as provided under this section,** and shall be filed not more than three years
 10 after the date the motor fuel was imported, removed or sold if the claimant is a supplier,
 11 importer, exporter or distributor. If the claim is filed by the ultimate consumer, a consumer
 12 must file the claim within one year of the date of purchase or April fifteenth following the
 13 year of purchase, whichever is later. The claim statement may be submitted electronically,
 14 and shall be supported by documentation as approved by the director and shall include the
 15 following information:

- 16 (1) Date of sale;
- 17 (2) Name and address of purchaser;
- 18 (3) ~~[Name and address of seller;~~
- 19 ~~(4)]~~ Number of gallons purchased and base price per gallon;
- 20 ~~[(5)]~~ (4) Number of gallons purchased and charged Missouri fuel tax, as a separate
 21 item; ~~and~~
- 22 ~~(6)]~~ (5) Number of gallons purchased and charged sales tax, if applicable, as a
 23 separate item; **and**
- 24 (6) **If the claim is submitted by a nonprofit entity:**

25 **(a) Documentation of the nonprofit entity's tax-exempt status; and**

26 **(b) A statement signed by the purchaser indicating that the nonprofit entity is**
27 **entitled to the purchaser's refund.**

28 2. If the original sales slip or invoice is lost or destroyed, a statement to that effect
29 shall accompany the claim for refund, and the claim statement shall also set forth the serial
30 number of the invoice. If the director finds the claim is otherwise regular, the director may
31 allow such claim for refund.

32 3. The director may make any investigation necessary before refunding the motor fuel
33 tax to a person and may investigate a refund after the refund has been issued and within the
34 time frame for making adjustments to the tax pursuant to this chapter.

35 4. In any case where a refund would be payable to a supplier pursuant to this chapter,
36 the supplier may claim a credit in lieu of such refund for a period not to exceed three years.

37 5. Every person shall maintain and keep for a period of three years records to
38 substantiate all claims for refund of the motor fuel tax, together with invoices, original sales
39 slips marked paid by the seller, bills of lading, and other pertinent records and paper as may
40 be required by the director for reasonable administration of this chapter. **The requirement to**
41 **maintain records shall be the responsibility of any nonprofit entity to which a purchaser**
42 **submits claim records required by this section.**

43 6. Motor fuel tax that has been paid more than once with respect to the same gallon of
44 motor fuel shall be refunded by the director to the person who last paid the tax after the
45 subsequent taxable event upon submitting proof satisfactory to the director.

46 7. Motor fuel tax that has otherwise been erroneously paid by a person shall be
47 refunded by the director upon proof shown satisfactory to the director.

48 8. If a refund is not issued within forty-five days of an accurate and complete filing,
49 as required by this chapter, the director shall pay interest at the rate provided in section 32.065
50 accruing after the expiration of the forty-five-day period until the date the refund is issued.

51 9. The director shall promulgate rules as necessary to implement the provisions of
52 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
53 created under the authority delegated in this section shall become effective only if it complies
54 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
55 This section and chapter 536 are nonseverable and if any of the powers vested with the
56 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
57 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
58 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid
59 and void.

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