

SECOND REGULAR SESSION

SENATE BILL NO. 834

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN.

Read 1st time January 8, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4618S.02I

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for certain alternative fuel refueling properties.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.1000, to read as follows:

135.1000. 1. As used in this section, the following terms shall mean:

(1) "Department", the department of economic development;

(2) "Motor vehicle", the same meaning as defined pursuant to section 301.010;

(3) "Qualified clean-burning motor vehicle fuel property":

(a) Equipment installed to modify a motor vehicle which is propelled by gasoline or diesel fuel so that the vehicle may be propelled by a hydrogen fuel cell, compressed natural gas, liquefied natural gas, or liquefied petroleum gas. Such equipment shall:

a. Be new, not previously used to modify or retrofit any motor vehicle propelled by gasoline or diesel fuel;

b. Meet all federal motor vehicle safety standards provided pursuant to 49 C.F.R. 571; and

c. For any commercial motor vehicle, meet all federal motor carrier safety regulations provided pursuant to 49 C.F.R. 390;

(b) A motor vehicle originally equipped so that the vehicle may be propelled by a hydrogen fuel cell, compressed natural gas, liquefied natural gas, or liquefied petroleum gas, but only to the extent of the portion of the basis of such motor vehicle which is attributable to the storage of such fuel, the delivery to the engine of such motor vehicle of

22 such fuel, and the exhaust of gases from combustion of such fuel;

23 (c) Property, not including a building and its structural
24 components, which is:

25 a. Directly related to the delivery of compressed natural gas,
26 liquefied natural gas or liquefied petroleum gas, or hydrogen, for
27 commercial purposes or for a fee or charge, into the fuel tank of a
28 motor vehicle propelled by such fuel including compression equipment
29 and storage tanks for such fuel at the point where such fuel is so
30 delivered, provided such property is not used to deliver such fuel into
31 any other type of storage tank or receptacle and such fuel is not used
32 for any purpose other than to propel a motor vehicle; or

33 b. A metered-for-fee, public access recharging system for motor
34 vehicles propelled in whole or in part by electricity. Such property
35 shall be new and shall not have been previously installed or used to
36 refuel vehicles powered by compressed natural gas, liquefied natural
37 gas or liquefied petroleum gas, hydrogen, or electricity; or

38 (d) Property which is directly related to the compression and
39 delivery of natural gas from a private home or residence, for
40 noncommercial purposes, into the fuel tank of a motor vehicle
41 propelled by compressed natural gas. Such property shall be new and
42 shall not have been previously installed or used to refuel vehicles
43 powered by natural gas;

44 (4) "State tax liability", any liability incurred by a taxpayer
45 pursuant to the provisions of chapter 143, exclusive of the provisions
46 relating to the withholding of tax as provided for in sections 143.191 to
47 143.265 and related provisions;

48 (5) "Taxpayer", a person, firm, a partner in a firm, corporation,
49 or a shareholder in an S corporation doing business in the state of
50 Missouri and subject to the state income tax imposed by the provisions
51 of chapter 143.

52 2. For all tax years beginning on or after January 1, 2021, a
53 taxpayer shall be allowed a tax credit against the taxpayer's state tax
54 liability for costs incurred in purchasing or installing qualified
55 clean-burning motor vehicle fuel property placed in service after
56 December 31, 2020.

57 3. In order to receive a tax credit pursuant to this section, a
58 taxpayer shall apply to the department on forms to be provided by the

59 department. The tax credit shall be calculated as follows:

60 (1) For qualified clean-burning motor vehicle fuel property
61 defined in paragraph (a) or (b) of subdivision (3) of subsection 2 of this
62 section, forty-five percent of the cost of the qualified clean-burning
63 motor vehicle fuel property;

64 (2) For qualified clean-burning motor vehicle fuel property
65 defined in paragraph (c) of subdivision (3) of subsection 2 of this
66 section, a per-location credit of seventy-five percent of the cost of the
67 qualified clean-burning motor vehicle fuel property; and

68 (3) For qualified clean-burning motor vehicle fuel property
69 defined in paragraph (d) of subdivision (3) of subsection 2 of this
70 section, a per-location credit of the lesser of fifty percent of the cost of
71 the qualified clean-burning motor vehicle fuel property or two
72 thousand five hundred dollars.

73 4. In cases where a motor vehicle is purchased by a taxpayer
74 with qualified clean-burning motor vehicle fuel property installed by
75 the manufacturer of such motor vehicle and no credit has been claimed
76 pursuant to subdivision (1) of subsection 3 of this section by any prior
77 owner of such vehicle, and in which the taxpayer is unable or elects not
78 to determine the exact basis which is attributable to such property, the
79 taxpayer may claim a credit in an amount not exceeding the lesser of
80 ten percent of the cost of the motor vehicle or one thousand five
81 hundred dollars.

82 5. If the tax credit authorized pursuant to this section exceeds
83 the taxpayer's state tax liability, the difference shall not be refunded
84 to the taxpayer, but may be carried forward to any subsequent taxable
85 year, not to exceed a total of five years.

86 6. The department shall promulgate rules to implement the
87 provisions of this section. Any rule or portion of a rule, as that term is
88 defined in section 536.010, that is created under the authority delegated
89 in this section shall become effective only if it complies with and is
90 subject to all of the provisions of chapter 536 and, if applicable, section
91 536.028. This section and chapter 536 are nonseverable and if any of
92 the powers vested with the general assembly pursuant to chapter 536
93 to review, to delay the effective date, or to disapprove and annul a rule
94 are subsequently held unconstitutional, then the grant of rulemaking
95 authority and any rule proposed or adopted after August 28, 2020, shall

96 be invalid and void.

97 7. Pursuant to section 23.253 of the Missouri Sunset Act:

98 (1) The new program authorized under this section shall
99 automatically sunset on August 28, 2026, unless reauthorized by an act
100 of the general assembly; and

101 (2) If such program is reauthorized, the program authorized
102 under this section shall automatically sunset twelve years after the
103 effective date of the reauthorization; and

104 (3) This section shall terminate on September first of the
105 calendar year immediately following the calendar year in which a
106 program authorized under this section is sunset.

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Bill

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