

# SENATE BILL NO. 953

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOON.

4439S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 142.803 and 142.822, RSMo, and to enact in lieu thereof one new section relating to the motor fuel tax.

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

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2 repealed and one new section enacted in lieu thereof, to be  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

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

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

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

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

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

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

36           (5) Liquefied natural gas fuel, five cents per diesel  
37 gallon equivalent until December 31, 2019, eleven cents per  
38 diesel gallon equivalent from January 1, 2020, until  
39 December 31, 2024, and then seventeen cents per diesel  
40 gallon equivalent thereafter. The diesel gallon equivalent  
41 and method of sale for liquefied natural gas shall be as  
42 published by the National Institute of Standards and  
43 Technology in Handbooks 44 and 130, and supplements thereto  
44 or revisions thereof. In the absence of such standard or  
45 agreement, the diesel gallon equivalent and method of sale  
46 for liquefied natural gas shall be equal to six and six-  
47 hundredths pounds of liquefied natural gas. All applicable  
48 provisions contained in this chapter governing  
49 administration, collections, and enforcement of the state  
50 motor fuel tax shall apply to the tax imposed on liquefied

51 natural gas, including but not limited to licensing,  
52 reporting, penalties, and interest;

53 (6) Propane gas fuel, five cents per gallon until  
54 December 31, 2019, eleven cents per gallon from January 1,  
55 2020, until December 31, 2024, and then seventeen cents per  
56 gallon thereafter. All applicable provisions contained in  
57 this chapter governing administration, collection, and  
58 enforcement of the state motor fuel tax shall apply to the  
59 tax imposed on propane gas including, but not limited to,  
60 licensing, reporting, penalties, and interest;

61 (7) If a natural gas, compressed natural gas,  
62 liquefied natural gas, electric, or propane connection is  
63 used for fueling motor vehicles and for another use, such as  
64 heating, the tax imposed by this section shall apply to the  
65 entire amount of natural gas, compressed natural gas,  
66 liquefied natural gas, electricity, or propane used unless  
67 an approved separate metering and accounting system is in  
68 place.

69 2. All taxes, surcharges and fees are imposed upon the  
70 ultimate consumer, but are to be precollected as described  
71 in this chapter, for the facility and convenience of the  
72 consumer. The levy and assessment on other persons as  
73 specified in this chapter shall be as agents of this state  
74 for the precollection of the tax.

75 [3. In addition to any tax collected under subdivision  
76 (1) of subsection 1 of this section, the following tax is  
77 levied and imposed on all motor fuel used or consumed in  
78 this state, subject to the exemption on tax liability set  
79 forth in section 142.822: from October 1, 2021, to June 30,  
80 2022, two and a half cents per gallon; from July 1, 2022, to  
81 June 30, 2023, five cents per gallon; from July 1, 2023, to  
82 June 30, 2024, seven and a half cents per gallon; from July

83 1, 2024, to June 30, 2025, ten cents per gallon; and on and  
84 after July 1, 2025, twelve and a half cents per gallon.]

2 [142.822. 1. Motor fuel used for purposes  
3 of propelling motor vehicles on highways shall  
4 be exempt from the fuel tax collected under  
5 subsection 3 of section 142.803, and an  
6 exemption and refund may be claimed by the  
7 taxpayer if the tax has been paid and no refund  
8 has been previously issued, provided that the  
9 taxpayer applies for the exemption and refund as  
10 specified in this section. The exemption and  
11 refund shall be issued on a fiscal year basis to  
12 each person who pays the fuel tax collected  
13 under subsection 3 of section 142.803 and who  
14 claims an exemption and refund in accordance  
15 with this section, and shall apply so that the  
16 fuel taxpayer has no liability for the tax  
17 collected in that fiscal year under subsection 3  
18 of section 142.803.

19 2. To claim an exemption and refund in  
20 accordance with this section, a person shall  
21 present to the director a statement containing a  
22 written verification that the claim is made  
23 under penalty of perjury and that states the  
24 total fuel tax paid in the applicable fiscal  
25 year for each vehicle for which the exemption  
26 and refund is claimed. The claim shall not be  
27 transferred or assigned, and shall be filed on  
28 or after July first, but not later than  
29 September thirtieth, following the fiscal year  
30 for which the exemption and refund is claimed.  
31 The claim statement may be submitted  
32 electronically, and shall at a minimum include  
33 the following information:

34 (1) Vehicle identification number of the  
35 motor vehicle into which the motor fuel was  
36 delivered;  
37 (2) Date of sale;  
38 (3) Name and address of purchaser;  
39 (4) Name and address of seller;  
40 (5) Number of gallons purchased; and  
41 (6) Number of gallons purchased and  
42 charged Missouri fuel tax, as a separate item.

43 3. Every person shall maintain and keep  
44 records supporting the claim statement filed  
45 with the department of revenue for a period of  
46 three years to substantiate all claims for  
47 exemption and refund of the motor fuel tax,  
48 together with invoices, original sales receipts  
49 marked paid by the seller, bills of lading, and  
50 other pertinent records and paper as may be  
51 required by the director for reasonable  
52 administration of this chapter.

53 4. The director may make any investigation  
necessary before issuing an exemption and refund

54 under this section, and may investigate an  
55 exemption and refund under this section after it  
56 has been issued and within the time frame for  
57 making adjustments to the tax pursuant to this  
58 chapter.

59 5. If an exemption and refund is not  
60 issued within forty-five days of an accurate and  
61 complete filing, as required by this chapter,  
62 the director shall pay interest at the rate  
63 provided in section 32.065 accruing after the  
64 expiration of the forty-five-day period until  
65 the date the exemption and refund is issued.

66 6. The exemption and refund specified in  
67 this section shall be available only with regard  
68 to motor fuel delivered into a motor vehicle  
69 with a gross weight, as defined in section  
70 301.010, of twenty-six thousand pounds or less.

71 7. The director shall promulgate rules as  
72 necessary to implement the provisions of this  
73 section. Any rule or portion of a rule, as that  
74 term is defined in section 536.010, that is  
75 created under the authority delegated in this  
76 section shall become effective only if it  
77 complies with and is subject to all of the  
78 provisions of chapter 536 and, if applicable,  
79 section 536.028. This section and chapter 536  
80 are nonseverable and if any of the powers vested  
81 with the general assembly pursuant to chapter  
82 536 to review, to delay the effective date, or  
83 to disapprove and annul a rule are subsequently  
84 held unconstitutional, then the grant of  
85 rulemaking authority and any rule proposed or  
86 adopted after August 28, 2021, shall be invalid  
87 and void.]

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