

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 823, Page 1,
2 Section A, Line 3, by inserting immediately after all of said line the following:

3
4 "142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as
5 follows:

6 (1) Motor fuel, seventeen cents per gallon until December 31, 2016. Thereafter such tax shall be
7 twenty-two and nine-tenths cents per gallon;

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

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

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

26 (5) Liquefied natural gas fuel, [five] ten and nine tenths cents per diesel gallon equivalent until
27 December 31, 2019, [eleven] sixteen and nine tenths cents per diesel gallon equivalent from January 1, 2020,
28 until December 31, 2024, and then [seventeen] twenty two and nine tenths cents per diesel gallon equivalent
29 thereafter. The diesel gallon equivalent and method of sale for liquefied natural gas shall be as published by
30 the National Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or
31 revisions thereof.

32 In the absence of such standard or agreement, the diesel gallon equivalent and method of sale for liquefied
33 natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas. All applicable
34 provisions contained in this chapter governing administration, collections, and enforcement of the state
35 motor fuel tax shall apply to the tax imposed on liquefied natural gas, including but not limited to licensing,
36 reporting, penalties, and interest;

37 (6) If a natural gas, compressed natural gas, or liquefied natural gas connection is used for fueling
38 motor vehicles and for another use, such as heating, the tax imposed by this section shall apply to the entire
39 amount of natural gas, compressed natural gas, or liquefied natural gas used unless an approved separate

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 metering and accounting system is in place.

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

5 3. Notwithstanding any provision of law or rule to the contrary, effective January 1, 2025 all fuel
6 and energy used to propel vehicles on the roads, bridges, highways and interstates of this state shall be
7 considered motor fuel and shall be taxed equally and by the per gasoline gallon energy equivalent or by the
8 diesel gallon energy equivalent whichever is the more appropriate comparison.

9 142.869. 1. The tax imposed by this chapter shall not apply to passenger motor vehicles, buses as
10 defined in section 301.010, or commercial motor vehicles registered in this state which are powered by
11 alternative fuel, and for which a valid decal has been acquired as provided in this section, provided that sales
12 made to alternative fueled vehicles powered by compressed natural gas or liquefied natural gas that do not
13 meet the requirements of subsection 3 of this section shall be taxed exclusively pursuant to subdivisions (4)
14 and (5) of subsection 1 of section 142.803, respectively. The owners or operators of such motor vehicles,
15 except plug-in electric hybrids, shall, in lieu of the tax imposed by section 142.803, pay an annual alternative
16 fuel decal fee as follows: [seventy-five] one hundred dollars on each passenger motor vehicle, school bus as
17 defined in section 301.010, and commercial motor vehicle with a licensed gross vehicle weight of eighteen
18 thousand pounds or less; one hundred twenty five dollars on each motor vehicle with a licensed gross weight
19 in excess of eighteen thousand pounds but not more than thirty-six thousand pounds used for farm or farming
20 transportation operations and registered with a license plate designated with the letter "F"; one hundred [fifty]
21 seventy five dollars on each motor vehicle with a licensed gross vehicle weight in excess of eighteen
22 thousand pounds but less than or equal to thirty-six thousand pounds, and each passenger-carrying motor
23 vehicle subject to the registration fee provided in sections 301.059, 301.061 and 301.063; two hundred [fifty]
24 seventy five dollars on each motor vehicle with a licensed gross weight in excess of thirty-six thousand
25 pounds used for farm or farming transportation operations and registered with a license plate designated with
26 the letter "F"; and one thousand twenty five dollars on each motor vehicle with a licensed gross vehicle
27 weight in excess of thirty-six thousand pounds. Owners or operators of plug-in electric hybrids shall pay
28 one-half of the stated annual alternative fuel decal fee. Notwithstanding provisions of this section to the
29 contrary, motor vehicles licensed as historic under section 301.131 which are powered by alternative fuel
30 shall be exempt from both the tax imposed by this chapter and the alternative fuel decal requirements of this
31 section. For the purposes of this section, a plug-in electric hybrid shall be any hybrid vehicle made by a
32 manufacturer with a model year of 2017 or newer, that has not been modified from the original manufacturer
33 specifications, with an internal combustion engine and batteries that can be recharged by connecting a plug to
34 an electric power source.

35 2. Except interstate fuel users and vehicles licensed under a reciprocity agreement as defined in
36 section 142.617, the tax imposed by section 142.803 shall not apply to motor vehicles registered outside this
37 state which are powered by alternative fuel other than compressed natural gas and liquefied natural gas, and
38 for which a valid temporary alternative fuel decal has been acquired as provided in this section. The owners
39 or operators of such motor vehicles shall, in lieu of the tax imposed by section 142.803, pay a temporary
40 alternative fuel decal fee of eight dollars on each such vehicle. Such decals shall be valid for a period of
41 fifteen days from the date of issuance and shall be attached to the lower right-hand corner of the front
42 windshield on the motor vehicle for which it was issued. Such decal and fee shall not be transferable. All
43 proceeds from such decal fees shall be deposited as specified in section 142.345. Alternative fuel dealers
44 selling such decals in accordance with rules and regulations prescribed by the director shall be allowed to
45 retain fifty cents for each decal fee timely remitted to the director.

46 3. Owners or operators of passenger motor vehicles, buses as defined in section 301.010, or
47 commercial motor vehicles registered in this state which are powered by compressed natural gas or liquefied
48 natural gas who have installed a compressed natural gas fueling station or liquefied natural gas fueling
49 station used solely to fuel the motor vehicles they own or operate as of December 31, 2015, may continue to
50 apply for and use the alternative fuel decal in lieu of paying the tax imposed under subdivisions (4) and (5) of
51 subsection 1 of section 142.803. Owners or operators of compressed natural gas fueling stations or liquefied
52 natural gas fueling stations whose vehicles bear an alternative fuel decal shall be prohibited from selling or
53 providing compressed natural gas or liquefied natural gas to any motor vehicle they do not own or operate.

1 Owners or operators of motor vehicles powered by compressed natural gas or liquefied natural gas bearing an
2 alternative fuel decal after January 1, 2016, that decline to renew the alternative fuel decals for such motor
3 vehicles shall no longer be eligible to apply for and use alternative fuel decals under this subsection. Any
4 compressed natural gas or liquefied natural gas obtained at any fueling station not owned by the owner or
5 operator of the motor vehicle bearing an alternative fuel decal shall be subject to the tax under subdivisions
6 (4) and (5) of subsection 1 of section 142.803.

7 4. The director shall annually, on or before January thirty-first of each year, collect or cause to be
8 collected from owners or operators of the motor vehicles specified in subsection 1 of this section the annual
9 decal fee. Applications for such decals shall be supplied by the department of revenue. In the case of a
10 motor vehicle which is not in operation by January thirty-first of any year, a decal may be purchased for a
11 fractional period of such year, and the amount of the decal fee shall be reduced by one-twelfth for each
12 complete month which shall have elapsed since the beginning of such year.

13 5. Upon the payment of the fee required by subsection 1 of this section, the director shall issue a
14 decal, which shall be valid for the current calendar year and shall be attached to the lower right-hand corner
15 of the front windshield on the motor vehicle for which it was issued.

16 6. The decal fee paid pursuant to subsection 1 of this section for each motor vehicle shall be
17 transferable upon a change of ownership of the motor vehicle and, if the LP gas or natural gas equipment is
18 removed from a motor vehicle upon a change of ownership and is reinstalled in another motor vehicle, upon
19 such reinstallation. Such transfers shall be accomplished in accordance with rules and regulations
20 promulgated by the director.

21 7. It shall be unlawful for any person to operate a motor vehicle required to have an alternative fuel
22 decal upon the highways of this state without a valid decal.

23 8. No person shall cause to be put, or put, LP gas into the fuel supply receptacle of a motor vehicle
24 required to have an alternative fuel decal unless the motor vehicle has a valid decal attached to it. Sales of
25 fuel placed in the supply receptacle of a motor vehicle displaying such decal shall be recorded upon an
26 invoice, which invoice shall include the decal number, the motor vehicle license number and the number of
27 gallons placed in such supply receptacle.

28 9. Any person violating any provision of this section is guilty of an infraction and shall, upon
29 conviction thereof, be fined five hundred dollars.

30 10. Motor vehicles displaying a valid alternative fuel decal are exempt from the licensing and
31 reporting requirements of this chapter."; and

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33 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.