

SECOND REGULAR SESSION

# HOUSE BILL NO. 2211

## 91ST GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVE HENDERSON.

Read 1<sup>st</sup> time March 15, 2002, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

4642L.011

---

### AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to transportation funding.

---

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

Section A. Section 142.803, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.803, to read as follows:

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

(1) Motor fuel, seventeen cents per gallon[. Beginning April 1, 2008, the tax rate shall become eleven cents per gallon];

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

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

2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to be precollected as described in this chapter, for the facility and convenience of the consumer. The

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

17 levy and assessment on other persons as specified in this chapter shall be as agents of this state  
18 for the precollection of the tax.