

SECOND REGULAR SESSION

HOUSE BILL NO. 2096

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES NOLTE (Sponsor), WILSON (130),
SCHARNHORST AND WILSON (119) (Co-sponsors).

Read 1st time March 30, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

5600L.011

AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to a motor fuel tax holiday.

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Section A. Section 142.803, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.803, to read as follows: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, **except as provided in subsection 3 of this section;**

(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.

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.

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

19 **3. (1) In each year beginning on or after January 1, 2007, the tax levied and**
20 **imposed under this section on all gasoline or diesel fuel used or consumed in this state for**
21 **personal use in the personal motor vehicle of the individual purchasing the gasoline or**
22 **diesel fuel shall be seven cents per gallon during the following periods:**

23 **(a) A four-day period beginning at 12:01 a.m. on the Friday immediately preceding**
24 **the Monday on which Memorial Day is observed and ending at 12:00 a.m. on the Tuesday**
25 **immediately following the Monday on which Memorial Day is observed; and**

26 **(b) A four-day period beginning at 12:01 a.m. on the Friday immediately preceding**
27 **the Monday on which Labor Day is observed and ending at 12:00 a.m. on the Tuesday**
28 **immediately following the Monday on which Labor Day is observed.**

29 **(2) This subsection shall not be construed to apply to any tax, excise, license, or fee**
30 **imposed by any political subdivision under subsection 3 of section 30(a), article IV,**
31 **Constitution of Missouri.**

32 **(3) The director of the department of revenue may promulgate rules to implement**
33 **the provisions of this subsection. Any rule or portion of a rule, as that term is defined in**
34 **section 536.010, RSMo, that is created under the authority delegated in this subsection**
35 **shall become effective only if it complies with and is subject to all of the provisions of**
36 **chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This subsection and**
37 **chapter 536, RSMo, are nonseverable and if any of the powers vested with the general**
38 **assembly under chapter 536, RSMo, to review, to delay the effective date, or to disapprove**
39 **and annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
40 **authority and any rule proposed or adopted after August 28, 2006, shall be invalid and**
41 **void.**

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