

SECOND REGULAR SESSION

HOUSE BILL NO. 1581

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCNEIL.

4737H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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Section A. Section 142.803, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.803, to read as follows: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 **other than diesel fuel**, [seventeen] **twenty-four** cents per gallon;

(2) **Diesel fuel, twenty-five cents per gallon;**

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

[4)] (5) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until December 31, 2024, and then seventeen cents per gasoline gallon equivalent thereafter. The

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.

18 gasoline gallon equivalent and method of sale for compressed natural gas shall be as published
19 by the National Institute of Standards and Technology in Handbooks 44 and 130, and
20 supplements thereto or revisions thereof. In the absence of such standard or agreement, the
21 gasoline gallon equivalent and method of sale for compressed natural gas shall be equal to five
22 and sixty-six-hundredths pounds of compressed natural gas. All applicable provisions contained
23 in this chapter governing administration, collections, and enforcement of the state motor fuel tax
24 shall apply to the tax imposed on compressed natural gas, including but not limited to licensing,
25 reporting, penalties, and interest;

26 ~~[(5)]~~ (6) Liquefied natural gas fuel, five cents per diesel gallon equivalent until
27 December 31, 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until
28 December 31, 2024, and then seventeen cents per diesel gallon equivalent thereafter. The diesel
29 gallon equivalent and method of sale for liquefied natural gas shall be as published by the
30 National Institute of Standards and Technology in Handbooks 44 and 130, and supplements
31 thereto or revisions thereof.

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

38 ~~[(6)]~~ (7) If a natural gas, compressed natural gas, or liquefied natural gas connection is
39 used for fueling motor vehicles and for another use, such as heating, the tax imposed by this
40 section shall apply to the entire amount of natural gas, compressed natural gas, or liquefied
41 natural gas used unless an approved separate metering and accounting system is in place.

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

Section B. This act is hereby submitted to the qualified voters of this state for approval
2 or rejection at an election which is hereby ordered and which shall be held and conducted on
3 Tuesday next following the first Monday in November 2016, under the applicable laws and
4 constitutional provisions of this state for the submission of referendum measures by the general
5 assembly. If approved by a majority of the votes cast thereon at such election, and not otherwise,
6 the repeal and reenactment of sections 142.803 of this act shall become effective on January 1,
7 2017.

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