

HOUSE AMENDMENT NO. \_\_\_\_\_  
TO  
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Offered By

1 AMEND House Amendment No. \_\_\_\_\_ to House Committee Substitute for House Bill No. 2540,  
2 Page 1, Line 23, by inserting immediately after all of said line the following:

3  
4 "Further amend said bill, page 127, Section 135.313, Line 26, by inserting after all of said section  
5 and line the following:

6  
7 "142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as  
8 follows:

9 (1) Motor fuel[;] other than diesel fuel:

10 (a) Before January 1, 2019, seventeen cents per gallon; and

11 (b) On and after January 1, 2019, twenty-seven cents per gallon;

12 (2) Diesel fuel:

13 (a) Before January 1, 2019, seventeen cents per gallon; and

14 (b) On and after January 1, 2019, twenty-nine cents per gallon;

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

21 ~~[(3)]~~ (4) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per  
22 gallon as levied and imposed by section 155.080 to be collected as required under this chapter;

23 ~~[(4)]~~ (5) Compressed natural gas fuel, five cents per gasoline gallon equivalent until  
24 December 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until  
25 December 31, 2024, and then seventeen cents per gasoline gallon equivalent thereafter. The  
26 gasoline gallon equivalent and method of sale for compressed natural gas shall be as published by  
27 the National Institute of Standards and Technology in Handbooks 44 and 130, and supplements  
28 thereto or revisions thereof. In the absence of such standard or agreement, the gasoline gallon  
29 equivalent and method of sale for compressed natural gas shall be equal to five and sixty-six-  
30 hundredths pounds of compressed natural gas. All applicable provisions contained in this chapter  
31 governing administration, collections, and enforcement of the state motor fuel tax shall apply to the  
32 tax imposed on compressed natural gas, including but not limited to licensing, reporting, penalties,  
33 and interest;

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1           ~~[(5)]~~ (6) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December  
2 31, 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31, 2024,  
3 and then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon equivalent and  
4 method of sale for liquefied natural gas shall be as published by the National Institute of Standards  
5 and Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof. In the  
6 absence of such standard or agreement, the diesel gallon equivalent and method of sale for liquefied  
7 natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas. All applicable  
8 provisions contained in this chapter governing administration, collections, and enforcement of the  
9 state motor fuel tax shall apply to the tax imposed on liquefied natural gas, including but not limited  
10 to licensing, reporting, penalties, and interest;

11           ~~[(6)]~~ (7) Propane gas fuel, five cents per gallon until December 31, 2019, eleven cents per  
12 gallon from January 1, 2020, until December 31, 2024, and then seventeen cents per gallon  
13 thereafter. All applicable provisions contained in this chapter governing administration, collection,  
14 and enforcement of the state motor fuel tax shall apply to the tax imposed on propane gas including,  
15 but not limited to, licensing, reporting, penalties, and interest;

16           ~~[(7)]~~ (8) If a natural gas, compressed natural gas, liquefied natural gas, electric, or propane  
17 connection is used for fueling motor vehicles and for another use, such as heating, the tax imposed  
18 by this section shall apply to the entire amount of natural gas, compressed natural gas, liquefied  
19 natural gas, electricity, or propane used unless an approved separate metering and accounting system  
20 is in place.

21           2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to be  
22 precollected as described in this chapter, for the facility and convenience of the consumer. The levy  
23 and assessment on other persons as specified in this chapter shall be as agents of this state for the  
24 precollection of the tax."; and"; and  
25

26 Further amend said bill by amending the title, enacting clause, and intersectional references  
27 accordingly.  
28

29 THIS AMENDMENT AMENDS 6148H03.56H.