

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2540, Page 127, Section 135.313, Line
2 26, by inserting immediately after all of said section and 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 January 1, 2019. On January 1, 2019, and
7 the following two January firsts, the motor fuel tax shall increase by two cents per gallon until it
8 equals twenty-three cents per gallon;

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

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

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

28 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31,
29 2019, ~~eleven~~ fourteen cents per diesel gallon equivalent from January 1, 2020, until December 31,
30 2024, and then ~~seventeen~~ twenty-three cents per diesel gallon equivalent thereafter. The diesel
31 gallon equivalent and method of sale for liquefied natural gas shall be as published by the National
32 Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or
33 revisions thereof. In the absence of such standard or agreement, the diesel gallon equivalent and
34 method of sale for liquefied natural gas shall be equal to six and six-hundredths pounds of liquefied
35 natural gas. All applicable provisions contained in this chapter governing administration,
36 collections, and enforcement of the state motor fuel tax shall apply to the tax imposed on liquefied

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1 natural gas, including but not limited to licensing, reporting, penalties, and interest;

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

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

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

16 142.869. 1. The tax imposed by this chapter shall not apply to passenger motor vehicles,
17 buses as defined in section 301.010, or commercial motor vehicles registered in this state which are
18 powered by alternative fuel, and for which a valid decal has been acquired as provided in this
19 section, provided that sales made to alternative fueled vehicles powered by propane, compressed
20 natural gas, or liquefied natural gas that do not meet the requirements of subsection 3 of this section
21 shall be taxed exclusively pursuant to subdivisions (4) to (7) of subsection 1 of section 142.803,
22 respectively. The owners or operators of such motor vehicles, except plug-in electric hybrids, shall,
23 in lieu of the tax imposed by section 142.803, pay an annual alternative fuel decal fee as follows:
24 [~~seventy-five~~] one hundred eighty-five dollars on each passenger motor vehicle, school bus as
25 defined in section 301.010, and commercial motor vehicle with a licensed gross vehicle weight of
26 eighteen thousand pounds or less; [~~one~~] two hundred fifty dollars on each motor vehicle with a
27 licensed gross weight in excess of eighteen thousand pounds but not more than thirty-six thousand
28 pounds used for farm or farming transportation operations and registered with a license plate
29 designated with the letter "F"; [~~one~~] three hundred [fifty] seventy-five dollars on each motor vehicle
30 with a licensed gross vehicle weight in excess of eighteen thousand pounds but less than or equal to
31 thirty-six thousand pounds, and each passenger-carrying motor vehicle subject to the registration fee
32 provided in sections 301.059, 301.061 and 301.063; [~~two~~] six hundred [fifty] twenty-five dollars on
33 each motor vehicle with a licensed gross weight in excess of thirty-six thousand pounds used for
34 farm or farming transportation operations and registered with a license plate designated with the
35 letter "F"; and [~~one~~] two thousand five hundred dollars on each motor vehicle with a licensed gross
36 vehicle weight in excess of thirty-six thousand pounds. Owners or operators of plug-in electric
37 hybrids shall pay one-half of the stated annual alternative fuel decal fee. Notwithstanding
38 provisions of this section to the contrary, motor vehicles licensed as historic under section 301.131
39 which are powered by alternative fuel shall be exempt from both the tax imposed by this chapter
40 and the alternative fuel decal requirements of this section. For the purposes of this section, a plug-in
41 electric hybrid shall be any hybrid vehicle made by a manufacturer with a model year of 2018 or
42 newer, that has not been modified from the original manufacturer specifications, with an internal
43 combustion engine and batteries that can be recharged by connecting a plug to an electric power
44 source.

45 2. Except interstate fuel users and vehicles licensed under a reciprocity agreement as
46 defined in section 142.617, the tax imposed by section 142.803 shall not apply to motor vehicles
47 registered outside this state which are powered by alternative fuel other than propane, compressed
48 natural gas, and liquefied natural gas, and for which a valid temporary alternative fuel decal has

1 been acquired as provided in this section. The owners or operators of such motor vehicles shall, in
2 lieu of the tax imposed by section 142.803, pay a temporary alternative fuel decal fee of [eight]
3 twenty dollars on each such vehicle. Such decals shall be valid for a period of fifteen days from the
4 date of issuance and shall be attached to the lower right-hand corner of the front windshield on the
5 motor vehicle for which it was issued. Such decal and fee shall not be transferable. All proceeds
6 from such decal fees shall be deposited as specified in section 142.345. Alternative fuel dealers
7 selling such decals in accordance with rules and regulations prescribed by the director shall be
8 allowed to retain fifty cents for each decal fee timely remitted to the director.

9 3. Owners or operators of passenger motor vehicles, buses as defined in section 301.010, or
10 commercial motor vehicles registered in this state which are powered by compressed natural gas or
11 liquefied natural gas who have installed a compressed natural gas fueling station or liquefied natural
12 gas fueling station used solely to fuel the motor vehicles they own or operate as of December 31,
13 2015, may continue to apply for and use the alternative fuel decal in lieu of paying the tax imposed
14 under subdivisions (4) and (5) of subsection 1 of section 142.803. Owners or operators of
15 compressed natural gas fueling stations or liquefied natural gas fueling stations whose vehicles bear
16 an alternative fuel decal shall be prohibited from selling or providing compressed natural gas or
17 liquefied natural gas to any motor vehicle they do not own or operate. Owners or operators of
18 motor vehicles powered by compressed natural gas or liquefied natural gas bearing an alternative
19 fuel decal after January 1, 2016, that decline to renew the alternative fuel decals for such motor
20 vehicles shall no longer be eligible to apply for and use alternative fuel decals under this subsection.
21 Any compressed natural gas or liquefied natural gas obtained at any fueling station not owned by
22 the owner or operator of the motor vehicle bearing an alternative fuel decal shall be subject to the
23 tax under subdivisions (4) and (5) of subsection 1 of section 142.803.

24 4. An owner or operator of a motor vehicle powered by propane may continue to apply for
25 and use the alternative fuel decal in lieu of paying the tax imposed under subdivision (6) of
26 subsection 1 of section 142.803. If the appropriate motor fuel tax under subdivision (6) of
27 subsection 1 of section 142.803 is collected at the time of fueling, an operator of a propane fueling
28 station that uses quick-connect fueling nozzles may sell propane as a motor fuel without verifying
29 the application of a valid Missouri alternative fuel decal. If an owner or operator of a motor vehicle
30 powered by propane that bears an alternative fuel decal refuels at an unattended propane refueling
31 station, such owner or operator shall not be eligible for a refund of the motor fuel tax paid at such
32 refueling.

33 5. The director shall annually, on or before January thirty-first of each year, collect or cause
34 to be collected from owners or operators of the motor vehicles specified in subsection 1 of this
35 section the annual decal fee. Applications for such decals shall be supplied by the department of
36 revenue. In the case of a motor vehicle which is not in operation by January thirty-first of any year,
37 a decal may be purchased for a fractional period of such year, and the amount of the decal fee shall
38 be reduced by one-twelfth for each complete month which shall have elapsed since the beginning of
39 such year. This subsection shall not apply to an owner or operator of a motor vehicle powered by
40 propane who fuels such vehicle exclusively at unattended fueling stations that collect the motor fuel
41 tax.

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

45 7. The decal fee paid pursuant to subsection 1 of this section for each motor vehicle shall be
46 transferable upon a change of ownership of the motor vehicle and, if the LP gas or natural gas
47 equipment is removed from a motor vehicle upon a change of ownership and is reinstalled in
48 another motor vehicle, upon such reinstallation. Such transfers shall be accomplished in accordance

1 with rules and regulations promulgated by the director.

2 8. It shall be unlawful for any person to operate a motor vehicle required to have an
3 alternative fuel decal upon the highways of this state without a valid decal unless the motor vehicle
4 is exclusively fueled at propane, compressed natural gas, or liquefied natural gas fueling stations
5 that collect the motor fuel tax.

6 9. No person shall cause to be put, or put, any alternative fuel into the fuel supply receptacle
7 or battery of a motor vehicle required to have an alternative fuel decal unless the motor vehicle
8 either has a valid decal attached to it or the appropriate motor fuel tax is collected at the time of
9 such fueling.

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

12 11. Motor vehicles displaying a valid alternative fuel decal are exempt from the licensing
13 and reporting requirements of this chapter."; and

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15 Further amend said bill, Page 416, Section B, Line 2, by inserting immediately after the number
16 "135.313," the number "142.869,"; and

17
18 Further amend said bill by amending the title, enacting clause, and intersectional references
19 accordingly.