

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for  
2 Senate Bill Nos. 153 & 97, Page 9, Section 135.445, Line 44, by inserting after all of said section  
3 and line the following:  
4

5 "135.775. 1. For the purposes of this section, the following terms shall mean:

6 (1) "Biodiesel blend", a blend of diesel fuel and biodiesel fuel between five percent and  
7 twenty percent for on-road and off-road diesel-fueled vehicle use. Biodiesel blend shall comply  
8 with the ASTM International specification D7467-19, or the most recent specifications;

9 (2) "Biodiesel fuel", a renewable, biodegradable, mono alkyl ester combustible liquid fuel  
10 that is derived from agricultural and other plant oils or animal fats and that meets the ASTM  
11 International specification D6751-19, or the most recent specification, for Biodiesel Fuel (B100) or  
12 (B99) Blend Stock for Distillate Fuels. Biodiesel produced from palm oil is not biodiesel fuel for  
13 the purposes of this section, unless the palm oil is contained within waste oil and grease collected  
14 within the United States;

15 (3) "Department", the Missouri department of revenue;

16 (4) "Retail dealer", a person that owns or operates a retail service station;

17 (5) "Retail service station", a location from which biodiesel blend is sold to the general  
18 public and is dispensed directly into motor vehicle fuel tanks for consumption.

19 2. For all tax years beginning on or after January 1, 2022, a retail dealer that sells a biodiesel  
20 blend at a retail service station shall be allowed a tax credit to be taken against the retail dealer's  
21 state income tax liability. The amount of the tax credit shall be as follows:

22 (1) Two cents per gallon of biodiesel blend of at least five percent but not more than ten  
23 percent sold by a retail dealer at a retail service station during the tax year for which the tax credit is  
24 claimed; or

25 (2) Five cents per gallon of biodiesel blend in excess of ten percent sold by a retail dealer at  
26 a retail service station during the tax year for which the tax credit is claimed.

27  
28 Tax credits authorized pursuant to this section shall not be transferred, sold, or assigned. If the  
29 amount of the tax credit exceeds the taxpayer's state tax liability, the difference shall be refundable.  
30 The total amount of tax credits authorized pursuant to this section for any given fiscal year shall not  
31 exceed twenty million dollars.

32 3. In the event the total amount of tax credits claimed under this section exceeds the amount  
33 of available tax credits, the tax credits shall be apportioned equally to all eligible retail dealers  
34 claiming the credit by April fifteenth of the fiscal year in which the tax credit is claimed.

35 4. The tax credit allowed by this section shall be claimed by such taxpayer at the time such  
36 taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143

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

1 after reduction for all other credits allowed thereon. The department may require any  
2 documentation it deems necessary to implement the provisions of this section.

3 5. The department may work with the division of weights and measures within the  
4 department of agriculture to validate that the biodiesel blend a retail dealer claims for the tax credit  
5 authorized under this section contains a sufficient percentage of biodiesel fuel.

6 6. The department shall promulgate rules to implement the provisions of this section. Any  
7 rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority  
8 delegated in this section shall become effective only if it complies with and is subject to all of the  
9 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are  
10 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to  
11 review, to delay the effective date, or to disapprove and annul a rule are subsequently held  
12 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after  
13 August 28, 2021, shall be invalid and void.

14 7. Pursuant to section 23.253 of the Missouri sunset act:

15 (1) The provisions of this section shall automatically sunset on December 31, 2027, unless  
16 reauthorized by an act of the general assembly; and

17 (2) If such program is reauthorized, the program authorized under this section shall  
18 automatically sunset twelve years after the effective date of the reauthorization of this section; and

19 (3) This section shall terminate on September first of the calendar year immediately  
20 following the calendar year in which the program authorized under this section is sunset."; and

21  
22 Further amend said bill by amending the title, enacting clause, and intersectional references  
23 accordingly.