

HB 1044 -- MOTOR FUEL TAX INCREASE

SPONSOR: Ruth

Currently, the tax charged on all motor fuel used or consumed in this state is \$0.17 per gallon, with certain exemptions. Beginning January 1, 2022, this bill increases that tax by two cents per year for five years.

Beginning January 1, 2023, any person who pays this increased amount of tax is eligible to have the increased amount refunded by filing a claim with the Department of Revenue which includes the original sales receipts and additional information as set out in the bill. The refund claim must be filed no later than one year after the motor fuel purchase or April 15th following the year of purchase, whichever is later. If the original sales receipt is lost or destroyed, a claim still can be made under conditions described in the bill. Accurate and complete refunds must be paid to the claimant within 30 days. A refund claim cannot be sold, transferred, assigned, or otherwise conveyed.

A person shall be permitted to claim a refund for motor fuel purchased only for up to two vehicles per calendar year. No more than one person per calendar year can claim a refund for motor fuel purchased for a given motor vehicle.