

FIRST REGULAR SESSION

HOUSE BILL NO. 756

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SEIGFREID (Sponsor), KREIDER AND DAVIS.

Read 1st time February 13, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1703L.011

AN ACT

To repeal sections 144.020, 144.021, 144.440, 144.700, 226.200 and 301.057, RSMo 2000, relating to transportation, and to enact in lieu thereof nineteen new sections relating to the same subject, with a penalty provision for a certain section and with a referendum clause.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 144.020, 144.021, 144.440, 144.700, 226.200 and 301.057, RSMo 2000, are repealed and nineteen new sections enacted in lieu thereof, to be known as sections 142.1100, 142.1103, 142.1106, 142.1109, 142.1112, 142.1115, 142.1118, 142.1121, 142.1124, 142.1127, 142.1130, 142.1133, 144.020, 144.021, 144.440, 144.700, 226.200, 226.1000 and 301.057, to read as follows:

142.1100. Sections 142.1100 to 142.1133 shall be known and may be cited as the "Motor Carrier Fuel Tax Act".

142.1103. As used in sections 142.1100 to 142.1133, the following terms mean:

- (1) "Common carrier", as defined in section 390.020, RSMo;**
- (2) "Contract carrier", as defined in section 390.020, RSMo;**
- (3) "Department" means the department of revenue;**
- (4) "Director", director of the department of revenue;**
- (5) "Division", motor carrier and railroad safety division;**
- (6) "Motor carrier", as defined in section 390.020, RSMo;**
- (7) "Motor fuel", diesel fuel, as defined in subdivision (15) of section 142.800;**
- (8) "Motor vehicle", as defined in section 390.020, RSMo; except that the term shall**

EXPLANATION —Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

10 exclude those vehicles exempted from the provisions of chapter 390, RSMo, by section
11 390.030, RSMo;

12 (9) "Person", as defined in section 390.020, RSMo;

13 (10) "Public highway", as defined in section 390.020, RSMo.

14 142.1106. 1. A motor carrier licensed pursuant to chapter 390, RSMo, shall pay a
2 motor carrier fuel tax calculated on the amount of motor fuel consumed in motor vehicles
3 on the public highways within this state. The tax shall be at the rate of five cents per gallon
4 on motor fuel consumed on the public highways within this state. In addition, motor
5 vehicles licensed pursuant to chapter 390, RSMo, that travel in interstate commerce will
6 be subject to the definition of taxable motor fuels and rates as defined by the respective
7 international fuel tax agreement member jurisdictions. A return shall be filed, and the tax
8 due paid, quarterly to the department on or before the last day of January, April, July and
9 October of each year on a form prescribed and furnished by the department. Each
10 quarterly return and tax payment shall cover the liability for the annual quarter ending
11 on the last day of the preceding month.

12 2. The amount of motor fuel consumed in the operation of a motor carrier on public
13 highways within this state shall be determined by dividing the miles traveled within
14 Missouri by the average miles per gallon of motor fuel. The average miles per gallon of
15 motor fuel shall be determined by dividing the miles traveled within and outside of
16 Missouri by the total amount of motor fuel consumed within and outside of Missouri.

17 3. In the absence of records showing the average number of miles operated per
18 gallon of motor fuel, it shall be presumed that one gallon of motor fuel is consumed for
19 every four miles traveled.

20 4. The quarterly tax return shall be accompanied by a remittance covering any tax
21 due.

22 5. The director, when he or she considers it necessary to ensure payment of the tax
23 or to provide a more efficient administration of the tax, may require the filing of returns
24 and payment of the tax for other than quarterly periods.

1 142.1109. 1. The department, on behalf of this state, may enter into a reciprocal
2 agreement providing for the imposition of a motor carrier fuel tax on an apportionment
3 or allocation basis with the proper authority of a state, a commonwealth, the District of
4 Columbia, a state or province of a foreign country, or a territory or possession either of the
5 United States or of a foreign country.

6 2. The department may promulgate rules to implement and enforce the provisions
7 of the international fuel tax agreement and for the collection and refund of corresponding
8 fuel taxes. No rule or portion of a rule promulgated pursuant to the authority of this

9 section shall become effective unless it has been promulgated pursuant to the provisions
10 of chapter 536, RSMo.

11 3. If the department entered into the international fuel tax agreement, and if the
12 provisions set forth in that agreement are different from sections 142.1100 to 142.1133,
13 then the provisions of the agreement shall control.

14 4. This section constitutes complete authority for the imposition of motor carrier
15 fuel taxes upon an apportionment or allocation basis.

142.1112. 1. If a motor carrier licensed pursuant to chapter 390, RSMo, at any time
2 refuses or neglects to file the required quarterly report, and pay the full amount of tax at
3 the time and in the manner and place the quarterly report is required to be filed, the
4 department shall notify the division. Upon such notification, the division may revoke such
5 motor carrier's license by promptly notifying the holder of the license of the revocation by
6 notice sent by registered mail to the last known address of the holder. If the quarterly
7 report is filed and the tax is paid within seven days after the due date and it is established
8 that the delay was due to accident or reasonable cause, the division may continue the
9 license.

10 2. The division may refuse to issue a license or permit pursuant to chapter 390,
11 RSMo, if the application:

12 (1) Is filed by a person whose license at any time has been revoked by the division;

13 (2) Contains a misrepresentation, misstatement or omission of information required
14 by the application;

15 (3) Is filed by another person as a subterfuge for the real person in interest whose
16 license has been revoked for cause by the division; or

17 (4) Is filed by a person who is delinquent in the payment of a fee, tax, penalty or
18 other amount due the department or division.

19 3. A person whose license has been revoked or a person who has been refused a
20 license may appeal the decision of the division to a court of proper jurisdiction.

142.1115. 1. The tax imposed by sections 142.1100 to 142.1133 shall be
2 administered by the department.

3 2. Tax due other member jurisdictions of the international fuel tax agreement
4 incurred by persons while operating on a current, suspended or revoked license issued by
5 the division shall be considered tax imposed by sections 142.1100 to 142.1133 and a tax
6 debt due this state.

142.1118. 1. Every motor vehicle leased to a motor carrier shall be subject to
2 sections 142.1100 to 142.1133, to the same extent and in the same manner as motor vehicles
3 owned by a motor carrier.

4 **2. A lessor of motor vehicles may be considered a motor carrier with respect to**
5 **motor vehicles leased to others, if the lessor supplies or pays for the motor fuel consumed**
6 **by the vehicles or bills rental or other charges calculated to include the cost of motor fuel.**
7 **A lessee motor carrier may exclude a motor vehicle leased from others from the reports**
8 **and liabilities required by sections 142.1100 to 142.1133 if that motor vehicle has been**
9 **leased from a lessor who is a motor carrier pursuant to sections 142.1100 to 142.1133 and**
10 **the lease agreement provides for the lessor to pay the cost of motor fuel, motor fuel taxes**
11 **and motor carrier fuel taxes.**

12 **3. Upon application by a licensed motor carrier, the department may authorize a**
13 **licensed motor carrier leasing motor vehicles from two or more lessors to file consolidated**
14 **reports for these lessors.**

15 **4. This section shall govern the primary liability pursuant to sections 142.1100 to**
16 **142.1133 of lessors and lessees of motor vehicles. If a lessor or lessee primarily liable fails,**
17 **in whole or in part, to discharge his or her liability, the failing party and the other lessor**
18 **or lessee party to the transaction shall be jointly and severally responsible and liable for**
19 **compliance with sections 142.1100 to 142.1133 and for the payment of tax due. However,**
20 **the aggregate of taxes collected from a lessor and lessee by this state pursuant to sections**
21 **142.1100 to 142.1133 shall not exceed the total amount of taxes due and costs and penalties**
22 **imposed.**

142.1121. 1. The department and the division may examine the books, records and
2 **papers of a motor carrier or fuel supplier which pertain to the motor fuel received, used,**
3 **purchased, shipped or delivered to verify the truth and accuracy of any statement, report**
4 **or return.**

5 **2. Each motor carrier shall maintain and keep, for a period of at least four years,**
6 **suitable books, records and accounts of all motor fuel purchased, sold, dispensed or used,**
7 **together with all invoices, delivery tickets, bills of lading and other pertinent records and**
8 **papers required by the department for the administration of sections 142.1100 to 142.1133.**

142.1124. 1. A person who makes a false statement or return, who refuses or
2 **neglects to make a statement or return required by sections 142.1100 to 142.1133, who**
3 **engages in business in this state as a motor carrier without being a holder of an unrevoked**
4 **license to engage in this business as provided in chapter 390, RSMo, or who in any way**
5 **violates sections 142.1100 to 142.1133, except as specifically provided by sections 142.1100**
6 **to 142.1133, is guilty of a misdemeanor, punishable by a fine of not more than one hundred**
7 **dollars, or by imprisonment for not more than ninety days, or both.**

8 **2. In addition to the penalties imposed by subsection 1 of this section, the division**
9 **shall revoke the license or permit issued pursuant to chapter 390, RSMo, of a holder who**

10 has been convicted pursuant to this section.

142.1127. 1. The director may employ clerical assistants, examiners and
2 investigators necessary to fulfill the requirements of sections 142.1100 to 142.1133. The
3 director and the division may also promulgate any rules necessary to implement the
4 provisions of sections 142.1100 to 142.1133. No rule or portion of a rule shall become
5 effective unless it has been promulgated pursuant to the provisions of chapter 536, RSMo.

6 2. The director may enter into agreements with the appropriate authorities of other
7 states having statutes similar to sections 142.1100 to 142.1133 for the cooperative audit of
8 motor carriers' reports and returns. In performing the audit, or part of an audit, the
9 officers and employees of the other state or states shall be considered authorized agents of
10 this state for that purpose, and audits, or parts of audits, shall have the same effect as
11 audits, or parts of audits, made by the director.

142.1130. The director or the director's designated representative shall enforce the
2 requirements of sections 142.1100 to 142.1133. In addition, the state highway patrol shall
3 assist the department in the enforcement of the requirements of sections 142.1100 to
4 142.1133.

142.1133. Money received and collected by the department pursuant to sections
2 142.1100 to 142.1133 and after the payment of the necessary expenses incurred in the
3 administration of sections 142.1100 to 142.1133, shall be deposited in the state treasury to
4 the credit of the motor fuel tax fund.

144.020. 1. A tax is hereby levied and imposed upon all sellers for the privilege of
2 engaging in the business of selling tangible personal property or rendering taxable service at
3 retail in this state. The rate of tax shall be as follows:

4 (1) Upon every retail sale in this state of tangible personal property, a tax equivalent to
5 four **and one-half** percent of the purchase price paid or charged, or in case such sale involves
6 the exchange of property, a tax equivalent to four **and one-half** percent of the consideration paid
7 or charged, including the fair market value of the property exchanged at the time and place of
8 the exchange, except as otherwise provided in section 144.025;

9 (2) A tax equivalent to four **and one-half** percent of the amount paid for admission and
10 seating accommodations, or fees paid to, or in any place of amusement, entertainment or
11 recreation, games and athletic events;

12 (3) A tax equivalent to four **and one-half** percent of the basic rate paid or charged on
13 all sales of electricity or electrical current, water and gas, natural or artificial, to domestic,
14 commercial or industrial consumers;

15 (4) A tax equivalent to four **and one-half** percent on the basic rate paid or charged on
16 all sales of local and long distance telecommunications service to telecommunications

17 subscribers and to others through equipment of telecommunications subscribers for the
18 transmission of messages and conversations and upon the sale, rental or leasing of all equipment
19 or services pertaining or incidental thereto; except that, the payment made by
20 telecommunications subscribers or others, pursuant to section 144.060, and any amounts paid
21 for access to the Internet or interactive computer services shall not be considered as amounts paid
22 for telecommunications services;

23 (5) A tax equivalent to four **and one-half** percent of the basic rate paid or charged for
24 all sales of services for transmission of messages of telegraph companies;

25 (6) A tax equivalent to four **and one-half** percent on the amount of sales or charges for
26 all rooms, meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house,
27 drugstore, dining car, tourist cabin, tourist camp or other place in which rooms, meals or drinks
28 are regularly served to the public;

29 (7) A tax equivalent to four **and one-half** percent of the amount paid or charged for
30 intrastate tickets by every person operating a railroad, sleeping car, dining car, express car, boat,
31 airplane and such buses and trucks as are licensed by the division of motor carrier and railroad
32 safety of the department of economic development of Missouri, engaged in the transportation of
33 persons for hire;

34 (8) A tax equivalent to four **and one-half** percent of the amount paid or charged for
35 rental or lease of tangible personal property, provided that if the lessor or renter of any tangible
36 personal property had previously purchased the property under the conditions of "sale at retail"
37 as defined in subdivision (8) of section 144.010 or leased or rented the property and the tax was
38 paid at the time of purchase, lease or rental, the lessor, sublessor, renter or subrenter shall not
39 apply or collect the tax on the subsequent lease, sublease, rental or subrental receipts from that
40 property. The purchase or use of motor vehicles, trailers, boats, and outboard motors shall be
41 taxed and the tax paid as provided in sections 144.070 and 144.440. No tax shall be collected
42 on the rental or lease of motor vehicles, trailers, boats, and outboard motors, except as provided
43 in sections 144.070 and 144.440. In no event shall the rental or lease of boats and outboard
44 motors be considered a sale, charge, or fee to, for or in places of amusement, entertainment or
45 recreation nor shall any such rental or lease be subject to any tax imposed to, for, or in such
46 places of amusement, entertainment or recreation. Rental and leased boats or outboard motors
47 shall be taxed under the provisions of the sales tax laws as provided under such laws for motor
48 vehicles and trailers. Tangible personal property which is exempt from the sales or use tax under
49 section 144.030 upon a sale thereof is likewise exempt from the sales or use tax upon the lease
50 or rental thereof.

51 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525
52 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the

53 words "This ticket is subject to a sales tax."

144.021. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon
2 the privilege of engaging in the business, in this state, of selling tangible personal property and
3 those services listed in section 144.020. The primary tax burden is placed upon the seller making
4 the taxable sales of property or service and is levied at the rate provided for in section 144.020.
5 Excluding sections 144.070, 144.440 and 144.450, the extent to which a seller is required to
6 collect the tax from the purchaser of the taxable property or service is governed by section
7 144.285 and in no way affects sections 144.080 and 144.100, which require all sellers to report
8 to the director of revenue their "gross receipts", defined herein to mean the aggregate amount of
9 the sales price of all sales at retail, and remit tax at four **and one-half** percent of their gross
10 receipts.

144.440. 1. In addition to all other taxes now or hereafter levied and imposed upon
2 every person for the privilege of using the highways or waterways of this state, there is hereby
3 levied and imposed a tax equivalent to four **and one-half** percent of the purchase price, as
4 defined in section 144.070, which is paid or charged on new and used motor vehicles, trailers,
5 boats, and outboard motors purchased or acquired for use on the highways or waters of this state
6 which are required to be registered [under] **pursuant to** the laws of the state of Missouri.

7 2. At the time the owner of any such motor vehicle, trailer, boat, or outboard motor
8 makes application to the director of revenue for an official certificate of title and the registration
9 of the same as otherwise provided by law, he shall present to the director of revenue evidence
10 satisfactory to the director showing the purchase price paid by or charged to the applicant in the
11 acquisition of the motor vehicle, trailer, boat, or outboard motor, or that the motor vehicle,
12 trailer, boat, or outboard motor is not subject to the tax herein provided and, if the motor vehicle,
13 trailer, boat, or outboard motor is subject to the tax herein provided, the applicant shall pay or
14 cause to be paid to the director of revenue the tax provided herein.

15 3. In the event that the purchase price is unknown or undisclosed, or that the evidence
16 thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by
17 the director.

18 4. No certificate of title shall be issued for such motor vehicle, trailer, boat, or outboard
19 motor unless the tax for the privilege of using the highways or waters of this state has been paid
20 or the vehicle, trailer, boat, or outboard motor is registered [under] **pursuant to** the provisions
21 of subsection 5 of this section.

22 5. The owner of any motor vehicle, trailer, boat, or outboard motor which is to be used
23 exclusively for rental or lease purposes may pay the tax due thereon required in section 144.020
24 at the time of registration or in lieu thereof may pay a use tax as provided in sections 144.010,
25 144.020, 144.070 and 144.440. A use tax shall be charged and paid on the amount charged for

26 each rental or lease agreement while the motor vehicle, trailer, boat, or outboard motor is
27 domiciled in the state. If the owner elects to pay upon each rental or lease, he shall make an
28 affidavit to that effect in such form as the director of revenue shall require and shall remit the tax
29 due at such times as the director of revenue shall require.

30 6. In the event that any leasing company which rents or leases motor vehicles, trailers,
31 boats, or outboard motors elects to collect a use tax, all of its lease receipt would be subject to
32 the use tax, regardless of whether or not the leasing company previously paid a sales tax when
33 the vehicle, trailer, boat, or outboard motor was originally purchased.

34 7. The provisions of this section, and the tax imposed by this section, shall not apply to
35 manufactured homes.

144.700. 1. **Until September 30, 2001**, all revenue received by the director of revenue
2 from the tax imposed by sections 144.010 to 144.430 and 144.600 to 144.745, except that
3 revenue derived from the rate of one cent on the dollar of the tax which shall be held and
4 distributed in the manner provided in sections 144.701 and 163.031, RSMo, shall be deposited
5 in the state general revenue fund, including any payments of the taxes made under protest. **After**
6 **September 30, 2001, revenue received by the director of revenue from the tax imposed by**
7 **sections 144.010 to 144.430 and sections 144.600 to 144.745, except such revenue derived**
8 **from the rate of one cent on the dollar of the tax which shall be held and distributed in the**
9 **manner provided in section 144.701 and section 163.031, RSMo, and except such revenue**
10 **derived from the additional voter-approved rate of one-half of one cent on the dollar,**
11 **which shall be held and distributed pursuant to section 226.1000, RSMo, shall be deposited**
12 **as follows:**

13 **(1) On and after October 1, 2001, to September 30, 2002, eighty percent in the state**
14 **general revenue fund and twenty percent in the motor fuel tax fund, including any**
15 **payments of the taxes made under protest;**

16 **(2) On and after October 1, 2002, to September 30, 2003, sixty percent in the state**
17 **general revenue fund and forty percent in the motor fuel tax fund, including any payments**
18 **of the taxes made under protest;**

19 **(3) On and after October 1, 2003, to September 30, 2004, forty percent in the state**
20 **general revenue fund and sixty percent in the motor fuel tax fund, including any payments**
21 **of the taxes made under protest;**

22 **(4) On and after October 1, 2004, to September 30, 2005, twenty percent in the state**
23 **general revenue fund and eighty percent in the motor fuel tax fund, including any**
24 **payments of the taxes made under protest;**

25 **(5) On and after October 1, 2005, to September 30, 2006, one hundred percent in**
26 **the motor fuel tax fund, including any payments of the taxes made under protest.**

27 2. The director of revenue shall keep accurate records of any payment of the tax made
28 under protest. In the event any payment shall be made under protest:

29 (1) A protest affidavit shall be submitted to the director of revenue within thirty days
30 after the payment is made; and

31 (2) An appeal shall be taken in the manner provided in section 144.261 from any
32 decision of the director of revenue disallowing the making of the payment under protest or an
33 application shall be filed by a protesting taxpayer with the director of revenue for a stay of the
34 period for appeal on the ground that a case is presently pending in the courts involving the same
35 question, with an agreement by the taxpayer to be bound by the final decision in the pending
36 case.

37 3. Nothing in this section shall be construed to apply to any refund to which the taxpayer
38 would be entitled under any applicable provision of law.

39 4. All payments deposited in the state general revenue fund **or motor fuel tax fund** that
40 are made under protest shall be retained in the state treasury if the taxpayer does not prevail. If
41 the taxpayer prevails, then taxes paid under protest shall be refunded to the taxpayer, with all
42 interest income derived therefrom, from funds appropriated by the general assembly for such
43 purpose.

 226.200. 1. There is hereby created a "State Highways and Transportation Department
2 Fund" into which shall be paid or transferred all state revenue derived from highway users as an
3 incident to their use or right to use the highways of the state, including all state license fees and
4 taxes upon motor vehicles, trailers, and motor vehicle fuels, and upon, with respect to, or on the
5 privilege of the manufacture, receipt, storage, distribution, sale or use thereof (excepting the sales
6 tax on motor vehicles and trailers, and all property taxes), and all other revenue received or held
7 for expenditure by or under the department of transportation or the state highways and
8 transportation commission, except:

9 (1) Money arising from the sale of bonds;

10 (2) Money received from the United States government; or

11 (3) Money received for some particular use or uses other than for the payment of
12 principal and interest on outstanding state road bonds.

13 2. Subject to the limitations of subsection 3 of this section, from said fund shall be paid
14 or credited the cost:

15 (1) Of collection of all said state revenue derived from highway users as an incident to
16 their use or right to use the highways of the state;

17 (2) Of maintaining the state highways and transportation commission;

18 (3) Of maintaining the state transportation department;

19 (4) Of any workers' compensation for state transportation department employees;

20 (5) Of the share of the transportation department in any retirement program for state
21 employees, only as may be provided by law; and

22 (6) Of administering and enforcing any state motor vehicle laws or traffic regulations.

23 3. [For all future fiscal years,] The total amount of appropriations from the state
24 highways and transportation department fund for all state offices and departments shall not
25 exceed the total amount appropriated for such offices and departments from said fund for fiscal
26 year **2001. Beginning in fiscal year 2003, the total amount of appropriations from the state**
27 **highways and transportation department fund for all state offices and departments shall**
28 **be reduced by twenty percent. For every subsequent fiscal year thereafter, the total**
29 **amount of appropriations from said fund for such offices and departments shall be**
30 **reduced an additional twenty percent until all state offices and departments do not receive**
31 **any appropriations from the fund.**

32 4. The provisions of subsection 3 of this section shall not apply to appropriations from
33 the state highways and transportation department fund to the highways and transportation
34 commission and the state transportation department or to appropriations to the office of
35 administration for department of transportation employee fringe benefits and OASDHI payments,
36 or to appropriations to the department of revenue for motor vehicle fuel tax refunds under
37 chapter 142, RSMo, or to appropriations to the department of revenue for refunds or
38 overpayments or erroneous payments from the state highways and transportation department
39 fund.

40 5. All interest earned upon the state highways and transportation department fund shall
41 be deposited in and to the credit of such fund.

42 6. Any balance remaining in said fund after payment of said costs shall be transferred
43 to the state road fund.

44 7. Notwithstanding the provisions of subsection 2 of this section to the contrary, any
45 funds raised as a result of increased taxation pursuant to sections 142.025 and 142.372, RSMo,
46 after April 1, 1992, shall not be used for administrative purposes or administrative expenses of
47 the transportation department.

226.1000. 1. The "State Sales Tax Transportation Fund" is hereby
2 **established. The revenue derived from the additional voter-approved rate of one-half of**
3 **one cent on the dollar of the tax imposed by sections 144.010 to 144.430, RSMo, and**
4 **sections 144.600 to 144.745, RSMo, and the revenue derived from sections 142.1100 to**
5 **142.1133, RSMo, which shall be deemed to be local tax revenue, shall be deposited by the**
6 **state treasurer in the state sales tax transportation fund. Notwithstanding the provisions**
7 **of section 33.080, RSMo, to the contrary, moneys in the state sales tax transportation fund**
8 **shall not revert to the general revenue fund. Interest accruing to the fund shall be part of**

9 the fund.

10 2. The state sales tax transportation fund, shall, upon appropriation, be used by the
11 commission in the following manner:

12 (1) Fifteen percent of the moneys in the fund shall be used annually by the
13 transportation department for the purpose of locating, relocating, establishing, acquiring,
14 constructing, planning, developing, maintaining or operating public transit
15 systems. Seventy-five percent of such moneys shall be used for public transit systems in
16 municipalities which have a population of fifty thousand or greater. Twenty-five percent
17 of such moneys shall be used for public transit systems in municipalities that have a
18 population under fifty thousand;

19 (2) Five percent of the moneys in the fund shall be used annually by the
20 transportation department for the purpose of paying for multi-modal transportation
21 projects, other than highway, such as aviation, ports and railroads;

22 (3) Thirty percent of the moneys in the fund shall be used annually by the
23 transportation department for the purpose of repairing, rehabilitating, constructing or
24 expanding the interstate highway system within Missouri. Two percent of these allotted
25 funds shall be used for the purpose of paying the costs of issuing state road revenue bonds
26 and the costs of feasibility studies for and the design, acquisition, construction, and
27 reconstruction of a state-wide toll road project; and

28 (4) Fifty percent of the moneys in the fund shall be used annually by the
29 transportation department for the purpose of repairing, rehabilitation, constructing,
30 improving or expanding the state highway system. Two percent of these allotted funds
31 shall be used for the purpose of paying the costs of issuing state road revenue bonds and
32 the costs of feasibility studies for and the design, acquisition, construction, and
33 reconstruction of a state-wide toll road project.

301.057. The annual registration fee for property-carrying commercial motor vehicles,
2 not including property-carrying local commercial motor vehicles, or land improvement
3 contractors' commercial motor vehicles, based on gross weight is:

4 6,000 pounds and under	\$ [25.50] 27.75
5 6,001 pounds to [9,000 pounds	38.00
6 9,001 pounds to] 12,000 pounds	[38.00] 41.80
7 12,001 pounds to 18,000 pounds	[63.00] 69.30
8 18,001 pounds to 24,000 pounds	[100.50] 110.55
9 24,001 pounds to 26,000 pounds	[127.00] 139.70
10 26,001 pounds to 30,000 pounds	[180.00] 198.00
11 30,001 pounds to 36,000 pounds	[275.50] 303.50

12	36,001 pounds to 42,000 pounds	.....	[413.00]	454.30
13	42,001 pounds to 48,000 pounds	.....	[550.50]	605.55
14	48,001 pounds to 54,000 pounds	.....	[688.00]	756.80
15	54,001 pounds to 60,010 pounds	.....	[825.50]	908.05
16	60,011 pounds to 66,000 pounds	.....	[1,100.50]	1,210.55
17	66,001 pounds to 73,280 pounds	.....	[1,375.50]	1,513.05
18	73,281 pounds to 78,000 pounds	.....	[1,650.50]	1,815.55
19	Over 78,000 pounds	.....	[1,719.50]	1,891.45

Section B. Sections 142.1100, 142.1103, 142.1106, 142.1109, 142.1112, 142.1115,
2 142.1118, 142.1121, 142.1124, 142.1127, 142.1130, 142.1133, 144.020, 144.021, 144.440,
3 144.700, 226.200, 226.1000 and 301.057 of this act are hereby submitted to the qualified voters
4 of this state for approval or rejection at a special election which is hereby ordered and which
5 shall be held and conducted on the first Tuesday in November, 2002, pursuant to the laws and
6 constitutional provisions of this state applicable to general elections and the submission of
7 referendum measures by initiative petitions, and sections 142.1100, 142.1103, 142.1106,
8 142.1109, 142.1112, 142.1115, 142.1118, 142.1121, 142.1124, 142.1127, 142.1130, 142.1133,
9 144.020, 144.021, 144.440, 144.700, 226.200, 226.1000 and 301.057 of this act shall become
10 effective when approved by a majority of the votes cast thereon at such election and not
11 otherwise.