

SECOND REGULAR SESSION

HOUSE BILL NO. 2528

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES WELLS (Sponsor), POLLOCK, FRANZ, DETHROW, PARSON, FISHER, McGHEE, RUCKER, DENISON, WILSON (130), JONES (117) AND FALLERT (Co-sponsors).

Read 1st time March 31, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5507L.01I

AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to motor fuel taxes.

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

Section A. Section 142.803, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.803, to read as follows:

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

(1) Motor fuel, seventeen cents per gallon, **except that in the event that the average price of motor fuel in this state exceeds three dollars and fifty cents per gallon for three consecutive weeks, the rate of tax shall be seven cents per gallon until the average price of motor fuel in this state is lower than three dollars and fifty cents per gallon, at which time the rate of tax shall return to seventeen cents per gallon;**

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

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

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

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