

SECOND REGULAR SESSION

HOUSE BILL NO. 1469

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES WALLACE (Sponsor), FUNDERBURK, MOLENDORP, FISHER (125), FISCHER (107), SATER, DETHROW, WASSON, SCHIEFFER, DIECKHAUS, RUCKER, LAIR, NANCE, WELLS, KRAUS, KINGERY, LOEHNER, SHIVELY, DAY, AULL, RUZICKA, BIVINS, NOLTE, ROORDA, CORCORAN, DEEKEN, FLOOK, SMITH (150), FLANIGAN, BIVINS, MUNZLINGER, SCHARNHORST, GATSCHENBERGER, HODGES AND WILSON (130) (Co-sponsors).

3137L.01H

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 142, RSMo, by adding thereto two new sections relating to motor fuel tax exemptions.

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

Section A. Chapter 142, RSMo, is amended by adding thereto two new sections, to be known as sections 142.814 and 142.825, to read as follows:

142.814. 1. Motor fuel sold to be used to operate school buses to transport students to or from school or to transport students to or from any place for educational purposes is exempt from the fuel tax imposed by this chapter. As used in this section, "school buses" shall have the same meaning as section 302.010.

2. The department shall promulgate rules to implement the provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2010, shall be invalid and void.

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.

142.825. Notwithstanding any other law or rule to the contrary, the department of
2 **revenue shall promulgate a uniform and simplified rule for all motor fuel tax exemptions.**
3 **Such uniform and simplified rule shall preempt all existing similar rules, shall minimize**
4 **the time between requesting a tax refund and receiving a tax refund, and shall ensure that**
5 **administrative burdens be kept to a minimum and shared equitably by the fuel wholesaler,**
6 **fuel retailer, and the tax exempt entity.**

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