

SECOND REGULAR SESSION

# HOUSE BILL NO. 1724

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES WRIGHT (Sponsor), FISHER, SATER, HOUGHTON, SCHATZ, PHILLIPS, RICHARDSON, HAMPTON, GUERNSEY, LAIR, GRISAMORE, BROWN (116), HIGDON, KOENIG, WHITE, WIELAND, CRAWFORD, ELMER, NANCE, LEARA, WALLINGFORD, LOEHNER, SCHAD, SCHARNHORST, SWINGER, AULL, HOLSMAN, HODGES, SCHIEFFER, CASEY, QUINN, SHIVELY, HUGHES, POLLOCK, WELLS AND DUGGER (Co-sponsors).

5806L.01I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 142.932, RSMo, and to enact in lieu thereof one new section relating to operating a motor vehicle with dyed motor fuel, with penalty provisions.

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

Section A. Section 142.932, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.932, to read as follows:

142.932. 1. No person shall operate or maintain a motor vehicle on any public highway in this state with motor fuel contained in the fuel supply tank for the motor vehicle that contains dye as provided pursuant to this chapter.

2. This section does not apply to:

(1) Persons operating motor vehicles that have received fuel into their fuel tanks outside of this state in a jurisdiction that permits introduction of dyed motor fuel of that color and type into the motor fuel tank of highway vehicles; [or]

(2) Uses of dyed fuel on the highway which are lawful under the Internal Revenue Code and regulations thereunder and as set forth in this chapter unless otherwise prohibited by this chapter; **or**

(3) **Persons operating motor vehicles during a state of emergency declaration by the governor, when such motor vehicles are engaged in public safety matters or in restoration of utility services attributable to the state of emergency. This exception shall apply to public utility and rural electric cooperative motor vehicles and the motor vehicles of**

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 **persons contracting with such entities for the purpose of restoring utility service**  
16 **attributable to the state of emergency.**

17         3. No person shall sell or hold for sale dyed diesel fuel or dyed kerosene for any use that  
18 the person knows or has reason to know is a taxable use of the diesel fuel.

19         4. No person shall use or hold for use any dyed diesel fuel for a taxable use when the  
20 person knew or had reason to know that the diesel fuel was so dyed.

21         5. No person shall willfully, with intent to evade tax, alter or attempt to alter the strength  
22 or composition of any dye or marker in any dyed diesel fuel or dyed kerosene.

23         6. Any person who knowingly violates or knowingly aids and abets another to violate  
24 the provisions of this section with the intent to evade the tax levied by this chapter shall be guilty  
25 of a class A misdemeanor.

26         7. Any person or business entity, each officer, employee, or agent of the entity who  
27 willfully participates in any act in violation of this section shall be jointly and severally liable  
28 with the entity for the tax and penalty which shall be the same as imposed pursuant to 26 U.S.C.,  
29 Section 6715 or its successor section.

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