

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1610, Page 5, Section 137.010, Line 33,
2 by inserting after all of said Section and Line the following:

3
4 "142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as
5 follows:

6 (1) Motor fuel, seventeen cents per gallon;

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

13 (3) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per gallon
14 as levied and imposed by section 155.080 to be collected as required under this chapter;

15 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December
16 31, 2019, ten cents per gasoline gallon equivalent from January 1, 2020 until December 31, 2024,
17 and then fifteen cents per gasoline gallon equivalent thereafter. A gasoline gallon equivalent of
18 compressed natural gas shall be equal to five and sixty-six-hundredths pounds or one hundred
19 twenty-six and sixty-seven-hundredths cubic feet of compressed natural gas, measured at fourteen
20 and seven-tenths pounds per square inch and at a temperature of sixty degrees Fahrenheit. The
21 method of sale for compressed natural gas used as transportation fuel shall be gasoline gallon
22 equivalents;

23 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31,
24 2019, eleven cents per diesel gallon equivalent from January 1, 2020 until December 31, 2024, and
25 then seventeen cents per diesel gallon equivalent thereafter. A diesel gallon equivalent of liquefied
26 natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas. The method of
27 sale for liquefied natural gas used as transportation fuel shall be diesel gallon equivalents.

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

Action Taken _____ Date _____

1 142.869. 1. The tax imposed by this chapter shall not apply to passenger motor vehicles,
2 buses as defined in section 301.010, or commercial motor vehicles registered in this state which are
3 powered by alternative fuel, and for which a valid decal has been acquired as provided in this
4 section, provided that sales made to alternative fueled vehicles powered by compressed natural gas
5 and liquefied natural gas shall be taxed exclusively pursuant to subdivisions (4) and (5) of subsection
6 1 of section 142.803, respectively. The owners or operators of such motor vehicles shall, in lieu of
7 the tax imposed by section 142.803, pay an annual alternative fuel decal fee as follows: seventy-five
8 dollars on each passenger motor vehicle, school bus as defined in section 301.010, and commercial
9 motor vehicle with a licensed gross vehicle weight of eighteen thousand pounds or less; one hundred
10 dollars on each motor vehicle with a licensed gross weight in excess of eighteen thousand pounds but
11 not more than thirty-six thousand pounds used for farm or farming transportation operations and
12 registered with a license plate designated with the letter "F"; one hundred fifty dollars on each motor
13 vehicle with a licensed gross vehicle weight in excess of eighteen thousand pounds but less than or
14 equal to thirty-six thousand pounds, and each passenger-carrying motor vehicle subject to the
15 registration fee provided in sections 301.059, 301.061 and 301.063; two hundred fifty dollars on
16 each motor vehicle with a licensed gross weight in excess of thirty-six thousand pounds used for
17 farm or farming transportation operations and registered with a license plate designated with the
18 letter "F"; and one thousand dollars on each motor vehicle with a licensed gross vehicle weight in
19 excess of thirty-six thousand pounds. Notwithstanding provisions of this section to the contrary,
20 motor vehicles licensed as historic under section 301.131 which are powered by alternative fuel shall
21 be exempt from both the tax imposed by this chapter and the alternative fuel decal requirements of
22 this section.

23 2. Except interstate fuel users and vehicles licensed under a reciprocity agreement as defined
24 in section 142.617, the tax imposed by section 142.803 shall not apply to motor vehicles registered
25 outside this state which are powered by alternative fuel other than compressed natural gas and
26 liquefied natural gas, and for which a valid temporary alternative fuel decal has been acquired as
27 provided in this section. The owners or operators of such motor vehicles shall, in lieu of the tax
28 imposed by section 142.803, pay a temporary alternative fuel decal fee of eight dollars on each such
29 vehicle. Such decals shall be valid for a period of fifteen days from the date of issuance and shall be
30 attached to the lower right-hand corner of the front windshield on the motor vehicle for which it was
31 issued. Such decal and fee shall not be transferable. All proceeds from such decal fees shall be
32 deposited as specified in section 142.345. Alternative fuel dealers selling such decals in accordance
33 with rules and regulations prescribed by the director shall be allowed to retain fifty cents for each
34 decal fee timely remitted to the director.

35 3. The director shall annually, on or before January thirty-first of each year, collect or cause
36 to be collected from owners or operators of the motor vehicles specified in subsection 1 of this
37 section the annual decal fee. Applications for such decals shall be supplied by the department of
38 revenue. In the case of a motor vehicle which is not in operation by January thirty-first of any year, a
39 decal may be purchased for a fractional period of such year, and the amount of the decal fee shall be
40 reduced by one-twelfth for each complete month which shall have elapsed since the beginning of
41 such year.

1 4. Upon the payment of the fee required by subsection 1 of this section, the director shall
2 issue a decal, which shall be valid for the current calendar year and shall be attached to the lower
3 right-hand corner of the front windshield on the motor vehicle for which it was issued.

4 5. The decal fee paid pursuant to subsection 1 of this section for each motor vehicle shall be
5 transferable upon a change of ownership of the motor vehicle and, if the LP gas or natural gas
6 equipment is removed from a motor vehicle upon a change of ownership and is reinstalled in another
7 motor vehicle, upon such reinstallation. Such transfers shall be accomplished in accordance with
8 rules and regulations promulgated by the director.

9 6. It shall be unlawful for any person to operate a motor vehicle required to have an
10 alternative fuel decal upon the highways of this state without a valid decal.

11 7. No person shall cause to be put, or put, LP gas [or natural gas] into the fuel supply
12 receptacle of a motor vehicle required to have an alternative fuel decal unless the motor vehicle has a
13 valid decal attached to it. Sales of fuel placed in the supply receptacle of a motor vehicle displaying
14 such decal shall be recorded upon an invoice, which invoice shall include the decal number, the
15 motor vehicle license number and the number of gallons placed in such supply receptacle.

16 8. Any person violating any provision of this section is guilty of an infraction and shall, upon
17 conviction thereof, be fined five hundred dollars.

18 9. Motor vehicles displaying a valid alternative fuel decal are exempt from the licensing and
19 reporting requirements of this chapter."; and

20
21 Further amend said bill by amending the title, enacting clause, and intersectional references
22 accordingly.