

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2141
97TH GENERAL ASSEMBLY

6404H.04C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 142.803, 142.869, 413.225, and 413.226, RSMo, and to enact in lieu thereof four new sections relating to alternative fuels, with an existing penalty provision and an effective date.

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

Section A. Sections 142.803, 142.869, 413.225, and 413.226, RSMo, are repealed and
2 four new sections enacted in lieu thereof, to be known as sections 142.803, 142.869, 413.225,
3 and 413.226, to read as follows:

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

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

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

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

13 (4) **Compressed natural gas fuel, five cents per gasoline gallon equivalent until**
14 **December 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until**
15 **December 31, 2024, and then seventeen cents per gasoline gallon equivalent thereafter. A**
16 **gasoline gallon equivalent of compressed natural gas shall be in units of measure as**

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.

17 published by the National Institute of Standards and Technology in Handbook 130, and
18 supplements thereto or revisions thereof. In the absence of such standard or agreement,
19 the conversion shall equal to five and sixty-six-hundredths pounds or one hundred twenty-
20 six and sixty-seven-hundredths cubic feet of compressed natural gas, measured at fourteen
21 and seven-tenths pounds per square inch and at a temperature of sixty degrees Fahrenheit.
22 The method of sale for compressed natural gas used as transportation fuel shall be gasoline
23 gallon equivalents. All applicable provisions contained in this chapter governing
24 administration, collections and enforcement of the state motor fuel tax shall apply to the
25 tax imposed on compressed natural gas, including but not limited to licensing, reporting,
26 penalties, and interest;

27 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December
28 31, 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December
29 31, 2024, and then seventeen cents per diesel gallon equivalent thereafter. A diesel gallon
30 equivalent of liquefied natural gas shall be in units of measure as published by the National
31 Institute of Standards and Technology in Handbook 130, and supplements thereto or
32 revisions thereof. In the absence of such standard or agreement, the conversion shall equal
33 to six and six-hundredths pounds of liquefied natural gas. The method of sale for liquefied
34 natural gas used as transportation fuel shall be diesel gallon equivalents. All applicable
35 provisions contained in this chapter governing administration, collections and enforcement
36 of the state motor fuel tax shall apply to the tax imposed on compressed natural gas,
37 including but not limited to licensing, reporting, penalties, and interest;

38 (6) If a natural gas, compressed natural gas, liquefied natural gas, propane, or
39 other alternative fuel connection is used for fueling motor vehicles and for another use,
40 such as heating, the tax imposed by this section shall apply to the entire amount of natural
41 gas, compressed natural gas, liquefied natural gas, propane, or other alternative fuel used
42 unless an approved, separate metering and accounting system is in place.

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

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
3 are 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
5 natural gas and liquefied natural gas shall be taxed exclusively under subdivisions (4) and
6 (5) of subsection 1 of section 142.803, respectively. The owners or operators of such motor

7 vehicles shall, in lieu of the tax imposed by section 142.803, pay an annual alternative fuel decal
8 fee as follows: seventy-five dollars on each passenger motor vehicle, school bus as defined in
9 section 301.010, and commercial motor vehicle with a licensed gross vehicle weight of eighteen
10 thousand pounds or less; one hundred dollars on each motor vehicle with a licensed gross weight
11 in excess of eighteen thousand pounds but not more than thirty-six thousand pounds used for
12 farm or farming transportation operations and registered with a license plate designated with the
13 letter "F"; one hundred fifty dollars on each motor vehicle with a licensed gross vehicle weight
14 in excess of eighteen thousand pounds but less than or equal to thirty-six thousand pounds, and
15 each passenger-carrying motor vehicle subject to the registration fee provided in sections
16 301.059, 301.061 and 301.063; two hundred fifty dollars on each motor vehicle with a licensed
17 gross weight in excess of thirty-six thousand pounds used for farm or farming transportation
18 operations and registered with a license plate designated with the letter "F"; and one thousand
19 dollars on each motor vehicle with a licensed gross vehicle weight in excess of thirty-six
20 thousand pounds. Notwithstanding provisions of this section to the contrary, motor vehicles
21 licensed as historic under section 301.131 which are powered by alternative fuel shall be exempt
22 from both the tax imposed by this chapter and the alternative fuel decal requirements of this
23 section.

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

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

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

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

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

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

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

61 9. Motor vehicles displaying a valid alternative fuel decal are exempt from the licensing
62 and reporting requirements of this chapter.

 413.225. 1. There is established a fee for registration, inspection and calibration services
2 performed by the division of weights and measures. The fees are due at the time the service is
3 rendered and shall be paid to the director by the person receiving the service. The director shall
4 collect fees according to the following schedule and shall deposit them with the state treasurer
5 into the agriculture protection fund as set forth in section 261.200:

6 (1) From August 28, 2013, until the next January first, laboratory fees for metrology
7 calibrations shall be at the rate of sixty dollars per hour for tolerance testing or precision
8 calibration. Time periods over one hour shall be computed to the nearest one-quarter hour. On
9 the first day of January, 2014, and each year thereafter, the director of agriculture shall ascertain
10 the total receipts and expenses for the metrology calibrations during the preceding year and shall
11 fix a fee schedule for the ensuing year at a rate per hour as will yield revenue not more than the
12 total cost of operating the metrology laboratory during the ensuing year, but not to exceed one
13 hundred twenty-five dollars;

14 (2) All device test fees charged shall include, but not be limited to, the following
15 devices:

16 (a) Small scales;

- 17 (b) Vehicle scales;
18 (c) Livestock scales;
19 (d) Hopper scales;
20 (e) Railroad scales;
21 (f) Monorail scales;
22 (g) In-motion scales including but not limited to vehicle, railroad and belt conveyor
23 scales;
24 (h) Taximeters;
25 (i) Timing devices;
26 (j) Fabric-measuring devices;
27 (k) Wire- and cordage-measuring devices;
28 (l) Milk for quantity determination; [and]
29 (m) Vehicle tank meters;
30 **(n) Compressed natural gas meters;**
31 **(o) Liquefied natural gas meters;**
32 **(p) Electrical charging stations; and**
33 **(q) Hydrogen fuel meters;**
34 (3) Devices that require participation in on-site field evaluations for National Type
35 Evaluation Program Certification and all tests of in-motion scales shall be charged a fee, plus
36 mileage from the inspector's official domicile to and from the inspection site. The time shall
37 begin when the state inspector performing the inspection arrives at the site to be inspected and
38 shall end when the final report is signed by the owner/operator and the inspector departs;
39 (4) Every person shall register each location of such person's place of business where
40 devices or instruments are used to ascertain the moisture content of grains and seeds offered for
41 sale, processing or storage in this state with the director and shall pay a registration fee for each
42 location so registered and a fee for each additional device or instrument at such location.
43 Thereafter, by January thirty-first of each year, each person who is required to register pursuant
44 to this subdivision shall pay an annual fee for each location so registered and an additional fee
45 for each additional machine at each location. The fee on newly purchased devices shall be paid
46 within thirty days after the date of purchase. Application for registration of a place of business
47 shall be made on forms provided by the director and shall require information concerning the
48 make, model and serial number of the device and such other information as the director shall
49 deem necessary. Provided, however, this subsection shall not apply to moisture-measuring
50 devices used exclusively for the purpose of obtaining information necessary to manufacturing
51 processes involving plant products. In addition to fees required by this subdivision, a fee shall
52 be charged for each device subject to retest.

53 2. On the first day of January, 1995, and each year thereafter, the director of agriculture
54 shall ascertain the total receipts and expenses for the testing of weighing and measuring devices
55 referred to in subdivisions (2), (3), and (4) of subsection 1 of this section and shall fix the fees
56 or rate per hour for such weighing and measuring devices to derive revenue not more than the
57 total cost of the operation.

58 3. On the first day of October, 2014, and each year thereafter, the director of the
59 department of agriculture shall submit a report to the general assembly that states the current
60 laboratory fees for metrology calibration, the expenses for administering this section for the
61 previous calendar year, any proposed change to the laboratory fee structure, and estimated
62 expenses for administering this section during the ensuing year. The proposed change to the
63 laboratory fee structure shall not yield revenue greater than the total cost of administering this
64 section during the ensuing year.

65 4. Beginning August 28, 2013, and each year thereafter, the director of the department
66 of agriculture shall publish the laboratory fee schedule on the departmental website. The website
67 shall be updated within thirty days of a change in the laboratory fee schedule set forth in this
68 section.

69 5. Retests for any device within the same calendar year will be charged at the same rate
70 as the initial test. Devices being retested in the same calendar year as a result of rejection and
71 repair are exempt from the requirements of this subsection.

72 6. All device inspection fees shall be paid within thirty days of the issuance of the
73 original invoice. Any fee not paid within ninety days after the date of the original invoice will
74 be cause for the director to deem the device as incorrect and it may be condemned and taken out
75 of service, and may be seized by the director until all fees are paid.

76 7. No fee provided for by this section shall be required of any person owning or
77 operating a moisture-measuring device or instrument who uses such device or instrument solely
78 in agricultural or horticultural operations on such person's own land, and not in performing
79 services, whether with or without compensation, for another person.

413.226. 1. The provisions of sections 413.005 to 413.229 shall not apply to:

2 (1) Any gas, water or electric meter used or intended to be used for measuring or
3 ascertaining the quantity of gas or electric current used for light, heat or power, or the quantity
4 of water, furnished by any person or corporation to or for the use of any person, **unless such**
5 **meter is used for charging electric vehicles at a retail location;**

6 (2) Any measuring device used by any person, firm, or corporation selling at retail or
7 wholesale gasoline, diesel fuel, heating oil, kerosene, or jet fuel subject to inspection in
8 accordance with chapter 414;

9 (3) Any liquid meter used for the measurement and retail sale of liquefied petroleum gas
10 or **any meter used for** compressed natural gas subject to inspection in accordance with chapter
11 323, **unless such meter dispenses fuel for vehicle use.**

12 **2. The provisions of sections 413.005 to 413.229 shall apply to commercial weighing**
13 **and measuring equipment used for measuring or ascertaining the quantity of gas,**
14 **electricity, or fuel for vehicle use, including, but not limited to:**

15 **(1) Compressed natural gas meters;**

16 **(2) Liquefied natural gas meters;**

17 **(3) Electrical charging stations; and**

18 **(4) Hydrogen fuel meters.**

 Section B. The repeal and reenactment of sections 142.803, 142.869, 413.225, and
2 413.226 of this act shall become effective on January 1, 2015.

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