

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 283, Page 2, Section 137.565, Line 13,
by inserting immediately after said section and line the following:

"142.800. As used in this chapter, the following words, terms and phrases have the
meanings given:

(1) "Agricultural purposes", clearing, terracing or otherwise preparing the ground on a farm;
preparing soil for planting and fertilizing, cultivating, raising and harvesting crops; raising and
feeding livestock and poultry; building fences; pumping water for any and all uses on the farm,
including irrigation; building roads upon any farm by the owner or person farming the same;

operating milking machines; sawing wood for use on a farm; producing electricity for use on a
farm; movement of tractors, farm implements and nonlicensed equipment from one field to another;

(2) "Alternative fuel", electricity, liquefied petroleum gas (LPG or LP gas), compressed
natural gas product, or a combination of liquefied petroleum gas and a compressed natural gas or
electricity product used in an internal combustion engine or motor to propel any form of vehicle,
machine, or mechanical contrivance. It includes all forms of fuel commonly or commercially
known or sold as butane, propane, or compressed natural gas;

(3) "Aviation fuel", any motor fuel specifically compounded for use in reciprocating aircraft
engines;

(4) "Blend stock", any petroleum product component of motor fuel, such as naphtha,
reformat, toluene or kerosene, that can be blended for use in a motor fuel without further
processing. The term includes those petroleum products presently defined by the Internal Revenue
Service in regulations pursuant to 26 U.S.C., Sections 4081 and 4082, as amended. However, the
term does not include any substance that:

(a) Will be ultimately used for consumer nonmotor fuel use; and

(b) Is sold or removed in drum quantities (fifty-five gallons) or less at the time of the
removal or sale;

(5) "Blended fuel", a mixture composed of motor fuel and another liquid including blend
stock, other than a de minimis amount of a product such as carburetor detergent or oxidation
inhibitor, that can be used as a fuel in a highway vehicle. This term includes but is not limited to
gasohol, ethanol, methanol, fuel grade alcohol, diesel fuel enhancers and resulting blends;

(6) "Blender", any person that produces blended motor fuel outside the bulk
transfer/terminal system;

(7) "Blending", the mixing of one or more petroleum products, with or without another
product, regardless of the original character of the product blended, if the product obtained by the
blending is capable of use or otherwise sold for use in the generation of power for the propulsion of
a motor vehicle, an airplane, or a motorboat. The term does not include the blending that occurs in

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1 the process of refining by the original refiner of crude petroleum or the blending of products known
2 as lubricating oil and greases;

3 (8) "Bulk plant", a bulk motor fuel storage and distribution facility that is not a terminal
4 within the bulk transfer system and from which motor fuel may be removed by truck;

5 (9) "Bulk transfer", any transfer of motor fuel from one location to another by pipeline
6 tender or marine delivery within the bulk transfer/terminal system;

7 (10) "Bulk transfer/terminal system", the motor fuel distribution system consisting of
8 refineries, pipelines, vessels, and terminals. Motor fuel in a refinery, pipeline, boat, barge or
9 terminal is in the bulk transfer/terminal system. Motor fuel in the fuel supply tank of any engine, or
10 in any tank car, rail car, trailer, truck, or other equipment suitable for ground transportation is not in
11 the bulk transfer/terminal system;

12 (11) "Consumer", the user of the motor fuel;

13 (12) "Delivery", the placing of motor fuel or any liquid or propulsion energy into the
14 battery, fuel tank, or storage device of a motor vehicle or bulk storage facility;

15 (13) "Department", the department of revenue;

16 (14) "Destination state", the state, territory, or foreign country to which motor fuel is
17 directed for delivery into a storage facility, a receptacle, a container, or a type of transportation
18 equipment for the purpose of resale or use;

19 (15) "Diesel fuel", any liquid that is commonly or commercially known or sold as a fuel that
20 is suitable for use in a diesel-powered highway vehicle. A liquid meets this requirement if, without
21 further processing or blending, the liquid has practical and commercial fitness for use in the
22 propulsion engine of a diesel-powered highway vehicle. "Diesel fuel" does not include jet fuel sold
23 to a buyer who is registered with the Internal Revenue Service to purchase jet fuel and remit taxes
24 on its sale or use to the Internal Revenue Service. "Diesel fuel" does not include biodiesel
25 commonly referred to as B100 and defined in ASTM D6751, B99, or B99.9 until such biodiesel is
26 blended with other diesel fuel or sold for highway use;

27 (16) "Diesel-powered highway vehicle", a motor vehicle operated on a highway that is
28 propelled by a diesel-powered engine;

29 (17) "Director", the director of revenue;

30 (18) "Distributor", a person who either produces, refines, blends, compounds or
31 manufactures motor fuel, imports motor fuel into a state or exports motor fuel out of a state, or who
32 is engaged in distribution of motor fuel;

33 (19) "Dyed fuel", diesel fuel or kerosene that is required to be dyed pursuant to United
34 States Environmental Protection Agency rules or is dyed pursuant to Internal Revenue Service rules
35 or pursuant to any other requirements subsequently set by the United States Environmental
36 Protection Agency or Internal Revenue Service including any invisible marker requirements;

37 (20) "Eligible purchaser", a distributor who has been authorized by the director to purchase
38 motor fuel on a tax-deferred basis;

39 (21) "Export", to obtain motor fuel in this state for sale or other distribution outside of this
40 state. In applying this definition, motor fuel delivered out of state by or for the seller constitutes an
41 export by the seller, and motor fuel delivered out of state by or for the purchaser constitutes an
42 export by the purchaser;

43 (22) "Exporter", any person, other than a supplier, who purchases motor fuel in this state for
44 the purpose of transporting or delivering the fuel outside of this state;

45 (23) "Farm tractor", all tractor-type, motorized farm implements and equipment but shall
46 not include motor vehicles of the truck-type, pickup truck-type, automobiles, and other motor
47 vehicles required to be registered and licensed each year pursuant to the provisions of the motor
48 vehicle license and registration laws of this state;

1 (24) "Fuel grade alcohol", a methanol or ethanol with a proof of not less than one hundred
2 ninety degrees (determined without regard to denaturants) and products derived from such alcohol
3 for blending with motor fuel;

4 (25) "Fuel transportation vehicle", any vehicle designed for highway use which is also
5 designed or used to transport motor fuels and includes transport trucks and tank wagons;

6 (26) "Gasoline", all products commonly or commercially known or sold as gasoline that are
7 suitable for use as a motor fuel. Gasoline does not include products that have an American Society
8 for Testing and Materials (ASTM) octane number of less than seventy-five as determined by the
9 motor method;

10 (27) "Gross gallons", the total measured motor fuel, exclusive of any temperature or
11 pressure adjustments, in U.S. gallons;

12 (28) "Heating oil", a motor fuel that is burned in a boiler, furnace, or stove for heating or
13 industrial processing purposes;

14 (29) "Import", to bring motor fuel into this state by any means of conveyance other than in
15 the fuel supply tank of a motor vehicle. In applying this definition, motor fuel delivered into this
16 state from out-of-state by or for the seller constitutes an import by the seller, and motor fuel
17 delivered into this state from out-of-state by or for the purchaser constitutes an import by the
18 purchaser;

19 (30) "Import verification number", the number assigned by the director with respect to a
20 single transport truck delivery into this state from another state upon request for an assigned number
21 by an importer or the transporter carrying motor fuel into this state for the account of an importer;

22 (31) "Importer" includes any person who is the importer of record, pursuant to federal
23 customs law, with respect to motor fuel. If the importer of record is acting as an agent, the person
24 for whom the agent is acting is the importer. If there is no importer of record of motor fuel entered
25 into this state, the owner of the motor fuel at the time it is brought into this state is the importer;

26 (32) "Interstate motor fuel user", any person who operates a motor fuel-powered motor
27 vehicle with a licensed gross weight exceeding twenty-six thousand pounds that travels from this
28 state into another state or from another state into this state;

29 (33) "Invoiced gallons", the gallons actually billed on an invoice for payment to a supplier
30 which shall be either gross or net gallons on the original manifest or bill of lading;

31 (34) "K-1 kerosene", a petroleum product having an A.P.I. gravity of not less than forty
32 degrees, at a temperature of sixty degrees Fahrenheit and a minimum flash point of one hundred
33 degrees Fahrenheit with a sulfur content not exceeding four one-hundredths percent by weight;

34 (35) "Kerosene", the petroleum fraction containing hydrocarbons that are slightly heavier
35 than those found in gasoline and naphtha, with a boiling range of one hundred forty-nine to three
36 hundred degrees Celsius;

37 (36) "Liquid", any substance that is liquid in excess of sixty degrees Fahrenheit and at a
38 pressure of fourteen and seven-tenths pounds per square inch absolute;

39 (37) "Motor fuel", gasoline, diesel fuel, kerosene and blended fuel;

40 (38) "Motor vehicle", any automobile, truck, truck-tractor or any motor bus or self-
41 propelled vehicle not exclusively operated or driven upon fixed rails or tracks. The term does not
42 include:

43 (a) Farm tractors or machinery including tractors and machinery designed for off-road use
44 but capable of movement on roads at low speeds, or

45 (b) A vehicle solely operated on rails;

46 (39) "Net gallons", the motor fuel, measured in U.S. gallons, when corrected to a
47 temperature of sixty degrees Fahrenheit and a pressure of fourteen and seven-tenths pounds per
48 square inch absolute (psi);

(40) "Permissive supplier", an out-of-state supplier that elects, but is not required, to have a supplier's license pursuant to this chapter;

(41) "Person", natural persons, individuals, partnerships, firms, associations, corporations, estates, trustees, business trusts, syndicates, this state, any county, city, municipality, school district or other political subdivision of the state, federally recognized Indian tribe, or any corporation or combination acting as a unit or any receiver appointed by any state or federal court;

(42) "Position holder", the person who holds the inventory position in motor fuel in a terminal, as reflected on the records of the terminal operator. A person holds the inventory position in motor fuel when that person has a contract with the terminal operator for the use of storage facilities and terminating services for motor fuel at the terminal. The term includes a terminal operator who owns motor fuel in the terminal;

(43) "Propel", the operation of a motor vehicle, whether it is in motion or at rest;

(44) "Public highway", every road, toll road, highway, street, way or place generally open to the use of the public as a matter of right for the purposes of vehicular travel, including streets and alleys of any town or city notwithstanding that the same may be temporarily closed for construction, reconstruction, maintenance or repair;

(45) "Qualified terminal", a terminal which has been assigned a terminal control number ("tcn") by the Internal Revenue Service;

(46) "Rack", a mechanism for delivering motor fuel from a refinery or terminal into a railroad tank car, a transport truck or other means of bulk transfer outside of the bulk transfer/terminal system;

(47) "Refiner", any person that owns, operates, or otherwise controls a refinery;

(48) "Refinery", a facility used to produce motor fuel from crude oil, unfinished oils, natural gas liquids, or other hydrocarbons and from which motor fuel may be removed by pipeline, by boat or barge, or at a rack;

(49) "Removal", any physical transfer of motor fuel from a terminal, manufacturing plant, customs custody, pipeline, boat or barge, refinery or any facility that stores motor fuel;

(50) "Retailer", a person that engages in the business of selling or dispensing to the consumer within this state;

(51) "Supplier", a person that is:

(a) Registered or required to be registered pursuant to 26 U.S.C., Section 4101, for transactions in motor fuels in the bulk transfer/terminal distribution system; and

(b) One or more of the following:

a. The position holder in a terminal or refinery in this state;

b. Imports motor fuel into this state from a foreign country;

c. Acquires motor fuel from a terminal or refinery in this state from a position holder pursuant to either a two-party exchange or a qualified buy-sell arrangement which is treated as an exchange and appears on the records of the terminal operator; or

d. The position holder in a terminal or refinery outside this state with respect to motor fuel which that person imports into this state. A terminal operator shall not be considered a supplier based solely on the fact that the terminal operator handles motor fuel consigned to it within a terminal. "Supplier" also means a person that produces fuel grade alcohol or alcohol-derivative substances in this state, produces fuel grade alcohol or alcohol-derivative substances for import to this state into a terminal, or acquires upon import by truck, rail car or barge into a terminal, fuel grade alcohol or alcohol-derivative substances. "Supplier" includes a permissive supplier unless specifically provided otherwise;

(52) "Tank wagon", a straight truck having multiple compartments designed or used to carry motor fuel;

- 1 (53) "Terminal", a bulk storage and distribution facility which includes:
 2 (a) For the purposes of motor fuel, is a qualified terminal;
 3 (b) For the purposes of fuel grade alcohol, is supplied by truck, rail car, boat, barge or
 4 pipeline and the products are removed at a rack;
 5 (54) "Terminal bulk transfers" include but are not limited to the following:
 6 (a) Boat or barge movement of motor fuel from a refinery or terminal to a terminal;
 7 (b) Pipeline movements of motor fuel from a refinery or terminal to a terminal;
 8 (c) Book transfers of product within a terminal between suppliers prior to completion of
 9 removal across the rack; and
 10 (d) Two-party exchanges or buy-sell supply arrangements within a terminal between
 11 licensed suppliers;
 12 (55) "Terminal operator", any person that owns, operates, or otherwise controls a terminal.
 13 A terminal operator may own the motor fuel that is transferred through or stored in the terminal;
 14 (56) "Transmix", the buffer or interface between two different products in a pipeline
 15 shipment, or a mix of two different products within a refinery or terminal that results in an off-grade
 16 mixture;
 17 (57) "Transport truck", a semitrailer combination rig designed or used to transport motor
 18 fuel over the highways;
 19 (58) "Transporter", any operator of a pipeline, barge, railroad or transport truck engaged in
 20 the business of transporting motor fuels;
 21 (59) "Two-party exchange", a transaction in which the motor fuel is transferred from one
 22 licensed supplier or licensed permissive supplier to another licensed supplier or licensed permissive
 23 supplier and:
 24 (a) Which transaction includes a transfer from the person that holds the original inventory
 25 position for motor fuel in the terminal as reflected on the records of the terminal operator; and
 26 (b) The exchange transaction is simultaneous with removal from the terminal by the
 27 receiving exchange partner. However, in any event, the terminal operator in its books and records
 28 treats the receiving exchange party as the supplier which removes the product across a terminal rack
 29 for purposes of reporting such events to this state;
 30 (60) "Ultimate vendor", a person that sells motor fuel to the consumer;
 31 (61) "Undyed diesel fuel", diesel fuel that is not subject to the United States Environmental
 32 Protection Agency dyeing requirements, or has not been dyed in accordance with Internal Revenue
 33 Service fuel dyeing provisions; and
 34 (62) "Vehicle fuel tank", any receptacle on a motor vehicle from which fuel is supplied for
 35 the propulsion of the motor vehicle.
 36 142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as
 37 follows:
 38 (1) Motor fuel, seventeen cents per gallon;
 39 (2) Alternative fuels, not subject to the decal fees as provided in section 142.869, with a
 40 power potential equivalent of motor fuel. In the event alternative fuel, which is not commonly sold
 41 or measured by the gallon, is used in motor vehicles on the highways of this state, the director is
 42 authorized to assess and collect a tax upon such alternative fuel measured by the nearest power
 43 potential equivalent to that of one gallon of regular grade gasoline. The determination by the
 44 director of the power potential equivalent of such alternative fuel shall be prima facie correct;
 45 (3) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per gallon
 46 as levied and imposed by section 155.080 to be collected as required under this chapter;
 47 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December
 48 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until December 31,

2024, and then seventeen cents per gasoline gallon equivalent thereafter. The gasoline gallon equivalent and method of sale for compressed natural gas shall be as published by the National Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof. In the absence of such standard or agreement, the gasoline gallon equivalent and method of sale for compressed natural gas shall be equal to five and sixty-six-hundredths pounds of compressed natural gas. All applicable provisions contained in this chapter governing administration, collections, and enforcement of the state motor fuel tax shall apply to the tax imposed on compressed natural gas, including but not limited to licensing, reporting, penalties, and interest;

(5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31, 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31, 2024, and then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon equivalent and method of sale for liquefied natural gas shall be as published by the National Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof.

In the absence of such standard or agreement, the diesel gallon equivalent and method of sale for liquefied natural gas shall be equal to six and six-hundredths pounds of liquefied natural gas. All applicable provisions contained in this chapter governing administration, collections, and enforcement of the state motor fuel tax shall apply to the tax imposed on liquefied natural gas, including but not limited to licensing, reporting, penalties, and interest;

(6) Propane gas fuel, five cents per gallon until December 31, 2019, eleven cents per gallon from January 1, 2020, until December 31, 2024, and then seventeen cents per gallon thereafter. All applicable provisions contained in this chapter governing administration, collection, and enforcement of the state motor fuel tax shall apply to the tax imposed on propane gas including, but not limited to, licensing, reporting, penalties, and interest;

(7) If a natural gas, compressed natural gas, [or] liquefied natural gas, electric, or propane connection is used for fueling motor vehicles and for another use, such as heating, the tax imposed by this section shall apply to the entire amount of natural gas, compressed natural gas, [or] liquefied natural gas, electricity, or propane used unless an approved separate metering and accounting system is in place.

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

142.869. 1. The tax imposed by this chapter shall not apply to passenger motor vehicles, buses as defined in section 301.010, or commercial motor vehicles registered in this state which are powered by alternative fuel, and for which a valid decal has been acquired as provided in this section, provided that sales made to alternative fueled vehicles powered by propane, compressed natural gas, or liquefied natural gas that do not meet the requirements of subsection 3 of this section shall be taxed exclusively pursuant to subdivisions (4) [and (5)] to (7) of subsection 1 of section 142.803, respectively. The owners or operators of such motor vehicles, except plug-in electric hybrids, shall, in lieu of the tax imposed by section 142.803, pay an annual alternative fuel decal fee as follows: seventy-five dollars on each passenger motor vehicle, school bus as defined in section 301.010, and commercial motor vehicle with a licensed gross vehicle weight of eighteen thousand pounds or less; one hundred dollars on each motor vehicle with a licensed gross weight in excess of eighteen thousand pounds but not more than thirty-six thousand pounds used for farm or farming transportation operations and registered with a license plate designated with the letter "F"; one hundred fifty dollars on each motor vehicle with a licensed gross vehicle weight in excess of

1 eight thousand pounds but less than or equal to thirty-six thousand pounds, and each passenger-
 2 carrying motor vehicle subject to the registration fee provided in sections 301.059, 301.061 and
 3 301.063; two hundred fifty dollars on each motor vehicle with a licensed gross weight in excess of
 4 thirty-six thousand pounds used for farm or farming transportation operations and registered with a
 5 license plate designated with the letter "F"; and one thousand dollars on each motor vehicle with a
 6 licensed gross vehicle weight in excess of thirty-six thousand pounds. Owners or operators of plug-
 7 in electric hybrids shall pay one-half of the stated annual alternative fuel decal fee. Notwithstanding
 8 provisions of this section to the contrary, motor vehicles licensed as historic under section 301.131
 9 which are powered by alternative fuel shall be exempt from both the tax imposed by this chapter
 10 and the alternative fuel decal requirements of this section. For the purposes of this section, a plug-in
 11 electric hybrid shall be any hybrid vehicle made by a manufacturer with a model year of 2018 or
 12 newer, that has not been modified from the original manufacturer specifications, with an internal
 13 combustion engine and batteries that can be recharged by connecting a plug to an electric power
 14 source.

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

27 3. Owners or operators of passenger motor vehicles, buses as defined in section 301.010, or
 28 commercial motor vehicles registered in this state which are powered by compressed natural gas or
 29 liquefied natural gas who have installed a compressed natural gas fueling station or liquefied natural
 30 gas fueling station used solely to fuel the motor vehicles they own or operate as of December 31,
 31 2015, may continue to apply for and use the alternative fuel decal in lieu of paying the tax imposed
 32 under subdivisions (4) and (5) of subsection 1 of section 142.803. Owners or operators of
 33 compressed natural gas fueling stations or liquefied natural gas fueling stations whose vehicles bear
 34 an alternative fuel decal shall be prohibited from selling or providing compressed natural gas or
 35 liquefied natural gas to any motor vehicle they do not own or operate. Owners or operators of
 36 motor vehicles powered by compressed natural gas or liquefied natural gas bearing an alternative
 37 fuel decal after January 1, 2016, that decline to renew the alternative fuel decals for such motor
 38 vehicles shall no longer be eligible to apply for and use alternative fuel decals under this subsection.
 39 Any compressed natural gas or liquefied natural gas obtained at any fueling station not owned by
 40 the owner or operator of the motor vehicle bearing an alternative fuel decal shall be subject to the
 41 tax under subdivisions (4) and (5) of subsection 1 of section 142.803.

42 4. An owner or operator of a motor vehicle powered by propane may continue to apply for
 43 and use the alternative fuel decal in lieu of paying the tax imposed under subdivision (6) of
 44 subsection 1 of section 142.803. If the appropriate motor fuel tax under subdivision (6) of
 45 subsection 1 of section 142.803 is collected at the time of fueling, an operator of a propane fueling
 46 station that uses quick-connect fueling nozzles may sell propane as a motor fuel without verifying
 47 the application of a valid Missouri alternative fuel decal. If an owner or operator of a motor vehicle
 48 powered by propane that bears an alternative fuel decal refuels at an unattended propane refueling

1 station, such owner or operator shall not be eligible for a refund of the motor fuel tax paid at such
 2 refueling.

3 5. The director shall annually, on or before January thirty-first of each year, collect or cause
 4 to be collected from owners or operators of the motor vehicles specified in subsection 1 of this
 5 section the annual decal fee. Applications for such decals shall be supplied by the department of
 6 revenue. In the case of a motor vehicle which is not in operation by January thirty-first of any year,
 7 a decal may be purchased for a fractional period of such year, and the amount of the decal fee shall
 8 be reduced by one-twelfth for each complete month which shall have elapsed since the beginning of
 9 such year. This subsection shall not apply to an owner or operator of a motor vehicle powered by
 10 propane who fuels such vehicle exclusively at unattended fueling stations that collect the motor fuel
 11 tax.

12 [5.] 6. Upon the payment of the fee required by subsection 1 of this section, the director
 13 shall issue a decal, which shall be valid for the current calendar year and shall be attached to the
 14 lower right-hand corner of the front windshield on the motor vehicle for which it was issued.

15 [6.] 7. The decal fee paid pursuant to subsection 1 of this section for each motor vehicle
 16 shall be transferable upon a change of ownership of the motor vehicle and, if the LP gas or natural
 17 gas equipment is removed from a motor vehicle upon a change of ownership and is reinstalled in
 18 another motor vehicle, upon such reinstallation. Such transfers shall be accomplished in accordance
 19 with rules and regulations promulgated by the director.

20 [7.] 8. It shall be unlawful for any person to operate a motor vehicle required to have an
 21 alternative fuel decal upon the highways of this state without a valid decal unless the motor vehicle
 22 is exclusively fueled at propane, compressed natural gas, or liquefied natural gas fueling stations
 23 that collect the motor fuel tax.

24 [8.] 9. No person shall cause to be put, or put, [LP gas] any alternative fuel into the fuel
 25 supply receptacle or battery of a motor vehicle required to have an alternative fuel decal unless the
 26 motor vehicle either has a valid decal attached to it or the appropriate motor fuel tax is collected at
 27 the time of such fueling. [Sales of fuel placed in the supply receptacle of a motor vehicle displaying
 28 such decal shall be recorded upon an invoice, which invoice shall include the decal number, the
 29 motor vehicle license number and the number of gallons placed in such supply receptacle.]

30 [9.] 10. Any person violating any provision of this section is guilty of an infraction and
 31 shall, upon conviction thereof, be fined five hundred dollars.

32 [10.] 11. Motor vehicles displaying a valid alternative fuel decal are exempt from the
 33 licensing and reporting requirements of this chapter."; and
 34

35 Further amend said bill and page, Section 233.180, Line 25, by inserting immediately after said
 36 section and line the following:

37 "Section 1. Notwithstanding any other provision of law, any political subdivision that
 38 imposes a local excise or sales tax enacted after January 1, 2017, under article IV, section 30(a) of
 39 the Constitution of Missouri shall use no less than ninety percent of such funds collected for the
 40 construction, reconstruction, maintenance, and repair of roads and streets and for the payment and
 41 interest on indebtedness incurred on account of road and street purposes, and no more than ten
 42 percent of such funds collected for policing, signing, lighting, and cleaning roads and streets."; and
 43

44 Further amend said bill by amending the title, enacting clause, and intersectional references
 45 accordingly.