

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 1095, Page 28, Section 135.686, Line
2 101, by inserting after all of said section and line the following:

3
4 "135.755. 1. For the purposes of this section, the following terms shall mean:

5 (1) "Department", the Missouri department of revenue;

6 (2) "Higher ethanol blend", a fuel capable of being dispensed directly into motor vehicle
7 fuel tanks for consumption that is comprised of at least fifteen percent but no more than eighty-five
8 percent ethanol;

9 (3) "Retail dealer", a person that owns or operates a retail service station;

10 (4) "Retail service station", a location from which higher ethanol blend is sold to the general
11 public and is dispensed directly into motor vehicle fuel tanks for consumption.

12 2. For all tax years beginning on or after January 1, 2022, a retail dealer that sells higher
13 ethanol blend at such retail dealer's retail service station shall be allowed a tax credit to be taken
14 against the retail dealer's state income tax liability. The amount of the credit shall equal five cents
15 per gallon of higher ethanol blend sold by the retail dealer and dispensed through metered pumps at
16 the retail dealer's retail service station during the tax year for which the tax credit is claimed. Tax
17 credits authorized under this section shall not be transferred, sold, or assigned. If the amount of the
18 tax credit exceeds the taxpayer's state tax liability, the difference shall not be refundable, but may be
19 carried forward to any of the five subsequent tax years.

20 3. The tax credit allowed by this section shall be claimed by such taxpayer at the time such
21 taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143
22 after reduction for all other credits allowed thereon. The department may require any
23 documentation it deems necessary to implement the provisions of this section.

24 4. The department shall promulgate rules to implement the provisions of this section. Any
25 rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority
26 delegated in this section shall become effective only if it complies with and is subject to all of the
27 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
28 nonseverable, and if any of the powers vested with the general assembly pursuant to chapter 536 to
29 review, to delay the effective date, or to disapprove and annul a rule are subsequently held
30 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
31 August 28, 2021, shall be invalid and void.

32 5. Under section 23.253 of the Missouri sunset act:

33 (1) The provisions of this section shall automatically sunset on December 31, 2025, unless
34 reauthorized by an act of the general assembly;

35 (2) If the provisions of this section are reauthorized, the provisions of this section shall
36 automatically sunset twelve years after the effective date of the reauthorization; and

Action Taken _____ Date _____

1 (3) This section shall terminate on September first of the calendar year immediately
2 following the calendar year in which the provisions of this section are sunset."; and
3
4 Further amend said bill by amending the title, enacting clause, and intersectional references
5 accordingly.