

SS#2 SCS SB 262 -- TRANSPORTATION

This bill modifies provisions relating to transportation.

TRANSPORTATION FUNDING (Sections 142.803, 142.822, 142.824, 142.869, and 142.1000, RSMo)

This bill enacts an additional tax on motor fuel, beginning with 2.5 cents in October 2021, and increasing by 2.5 cents in each fiscal year until reaching an additional 12.5 cents per gallon on July 1, 2025.

Motor fuel used for propelling highway vehicles will be exempt from the additional tax, and an exemption and refund may be claimed by the taxpayer if the tax has been paid and no refund has been previously issued, provided that the taxpayer applies for the exemption and refund as provided in the bill.

To claim an exemption and refund, a person must present written verification that the claim is made under penalty of perjury, and stating the amount of fuel tax paid in the applicable fiscal year for each vehicle for which the exemption and refund is claimed. The claim cannot be transferred or assigned, and must be filed on or after July 1, but not later than September 30, following the fiscal year for which the exemption and refund is claimed. The claim may be filed electronically, and must be supported by certain documentation as provided in the bill.

Every person must maintain and keep records for three years to substantiate all claims for exemption and refund of the motor fuel tax, as specified in the bill.

The Director of the Department of Revenue may investigate exemptions and refunds prior to their issuance, or following issuance but within the time frame for making tax adjustments as provided by law.

The bill provides for payment of interest by the Director for exemptions and refunds not issued within 45 days of an accurate and complete filing.

The exemption and refund of additional motor fuel tax will be available only with regard to motor fuel delivered into a motor vehicle with a gross vehicle weight rating of 26,000 pounds or less.

This bill also provides that the existing fuel tax exemptions for non-highway use may be filed electronically, that applicants must retain original sales slips rather than submitting them to the

Department, and that refunds must be issued within 45 days, rather than 30 days.

The bill specifies that the fees for alternative fuel decals are increased by 20% per year for a period of 5 years, except that the fee for vehicles in excess of 36,000 pounds is increased by 10% per year for a period of five years, and the fee for temporary decals is not modified.

The "Electric Vehicle Task Force" is established within the Department of Revenue, with membership as specified in the bill, including two members of the Senate one each appointed by the President Pro Tem and the Minority Floor Leader and two members of the House of Representatives one each appointed by the Speaker of the House and the Minority Floor Leader. As detailed in the bill, the Task Force must analyze and make recommendations regarding the impact of electric vehicle adoption on transportation funding. The Task Force must deliver a written report to the General Assembly and the Governor no later than December 31, 2022.

ODOMETER READINGS (Sections 301.192, 301.280, 407.526, 407.536 and 407.556)

The bill increases, from 10 years to 20 years, the maximum age of a motor vehicle required to have its odometer readings recorded in certain circumstances. A corresponding change is made with regard to odometer fraud offenses. The bill also specifies that the Department of Revenue may allow electronic signatures on written powers of attorney authorizing mileage disclosures and transfers of ownership.

COMMERCIAL DRIVING LICENSE BANS FOR HUMAN TRAFFICKING CONVICTIONS (Section 302.755)

The bill enacts a lifetime ban from driving a commercial motor vehicle for any person convicted of using a commercial motor vehicle in the commission of a felony involving "severe forms of human trafficking in persons", as defined by federal law.