

HOUSE AMENDMENT NO. ____
TO
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Offered By

AMEND House Amendment No. ____ to House Committee Substitute for Senate Bill No. 820,
Page 1, Line 1, by inserting after the number "820," the following:

"Page 1, Section A, Line 3, by inserting after all of the said section and line the following:

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

(1) Motor fuel, seventeen cents per gallon;

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

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

(4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December 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

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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, 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, 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.

3. (1) In addition to any tax collected under subdivision (1) of subsection 1 of this section, the following tax is levied and imposed on all motor fuel used or consumed in this state, subject to the exemption on tax liability set forth in section 142.822: from October 1, 2021, to June 30, 2022, two and a half cents per gallon; from July 1, 2022, to June 30, 2023, five cents per gallon; from July 1, 2023, to June 30, 2024, seven and a half cents per gallon; from July 1, 2024, to June 30, 2025, ten cents per gallon; and on and after July 1, 2025, twelve and a half cents per gallon.

(2) (a) Beginning on the effective date of this section, if the price per gallon of gasoline is three dollars and fifty cents or more during any month in the previous fiscal year, the tax under subdivision (1) of this subsection shall not be levied and imposed for a period of two years beginning on August first of the fiscal year following the fiscal year in which any month's price per gasoline exceeded such amount.

(b) For the purposes of this section, price per gallon of gasoline shall be the average price of the regular-grade, mid-grade, and premium-grade gasoline in the state for an entire month. In order to determine the average price per gallon of gasoline, the department of revenue shall calculate the average price of all gasoline grades in the state or shall select the state, regional, or national level data provided by the United States Bureau of Labor Statistics that most accurately reflects the average price of all gasoline grades in this state.

(c) The department of revenue shall publish the average price per gallon of gasoline not later than fifteen days after the end of each month."; and

Further amend said bill,"; and

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

THIS AMENDS AMENDMENT 3741H03.19H