

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By  
\_\_\_\_\_

1 AMEND House Bill No. 519, Page 1, Section A, Line 2, by inserting the following after all of said  
2 section and line:

3  
4 "142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as  
5 follows:

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

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

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

15 (4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December  
16 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until December 31,  
17 2024, and then seventeen cents per gasoline gallon equivalent thereafter. The gasoline gallon  
18 equivalent and method of sale for compressed natural gas shall be as published by the National  
19 Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or  
20 revisions thereof. In the absence of such standard or agreement, the gasoline gallon equivalent and  
21 method of sale for compressed natural gas shall be equal to five and sixty-six-hundredths pounds of  
22 compressed natural gas. All applicable provisions contained in this chapter governing  
23 administration, collections, and enforcement of the state motor fuel tax shall apply to the tax  
24 imposed on compressed natural gas, including but not limited to licensing, reporting, penalties, and  
25 interest;

26 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December 31,  
27 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31, 2024, and  
28 then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon equivalent and  
29 method of sale for liquefied natural gas shall be as published by the National Institute of Standards  
30 and Technology in Handbooks 44 and 130, and supplements thereto or revisions thereof. In the

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

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

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

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

20 3. In addition to any tax collected under subdivision (1) of subsection 1 of this section, the  
 21 following tax is levied and imposed on all motor fuel used or consumed in this state, subject to the  
 22 exemption on tax liability set forth in section 142.822: from October 1, 2021, to June 30, 2022, two  
 23 and a half cents per gallon; from July 1, 2022, to June 30, 2023, five cents per gallon; from July 1,  
 24 2023, to June 30, 2024, seven and a half cents per gallon; from July 1, 2024, to June 30, 2025, ten  
 25 cents per gallon; and on and after July 1, 2025, twelve and a half cents per gallon.

26 4. The proceeds from any tax collected under subsection 3 of this section shall be deposited  
 27 into a special trust fund, to be known as the "Motor Fuel Tax Fund of 2021". Any moneys in the  
 28 fund not claimed and refunded to the taxpayer under section 142.822 within the time period  
 29 specified under subsection 2 of such section shall remain in the fund and be subject to appropriation  
 30 by the general assembly for road and bridge projects for state-owned infrastructure."; and  
 31

32 Further amend said bill and page, Section 142.822, Line 11, by inserting at the end of said line the  
 33 following:

34  
 35 "Any refund issued under this section shall be paid from moneys in the motor fuel tax fund of 2021  
 36 established under subsection 4 of section 142.803."; and  
 37

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