

House _____ Amendment NO. _____

Offered By

1 AMEND House Bill No. 519, Page 2, Section 148.822, Lines 30-36, by deleting said lines and
2 inserting in lieu thereof the following:

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4 "~~[(1) Vehicle identification number of the motor vehicle into which the motor fuel was~~
5 ~~delivered;"]~~

6 ~~[(2) (1) Date of sale;~~

7 ~~[(3) 2. Name and address of purchaser;~~

8 ~~[(4) Name and address of seller;~~

9 ~~—[(5) 3. Number of gallons purchased; and~~

10 ~~[(6) 4. Number of gallons purchased and charged Missouri fuel tax, as a separate item,";~~

11 and

12
13 Further amend said bill, page, and section, Lines 37- 52, by deleting all of said lines and inserting in
14 lieu thereof the following:

15
16 "4. To claim an exemption and refund in accordance with subdivision (2) of subsection 2 of
17 this section, a person may elect to proceed under either subdivision (1) or (2) of this subsection:

18 (1) For a receipt-based exemption and refund under this subdivision, a person shall present
19 to the director a statement containing a written verification that the claim is made under penalty of
20 perjury and that states the total fuel tax paid in the applicable tax year for each vehicle for which the
21 exemption and refund is claimed. The claim shall not be transferred or assigned and shall be filed
22 on or after January fifteenth but not later than April fifteenth after the close of the tax year for which
23 the exemption and refund is claimed. A person claiming a refund under this subdivision shall not be
24 entitled to claim a standard refund under subdivision (2) of this subsection for the same tax year.
25 The claim statement may be submitted electronically and shall at a minimum include the following
26 information:

27 (a) Date of sale;

28 (b) Name and address of purchaser;

29 (c) Number of gallons purchased;

30 (d) Number of gallons purchased and charged Missouri fuel tax, as a separate item; and

31 (e) An affirmation that such person is claiming the itemized refund and shall not claim the
32 standard refund under subdivision (2) of this subsection; or

Action Taken _____ Date _____

1 (2) For a standard refund under this subdivision, at the time a person files his or her
2 Missouri income tax return, a person may select to claim the exemption and refund as a standard
3 refund applied as an immediate refund or applied as a credit against the person's Missouri income
4 tax liability under chapter 143. A person claiming a standard refund under this subdivision shall not
5 be entitled to claim a receipt-based refund under subdivision (1) of this subsection for the same tax
6 year. For the purposes of this subdivision, the term "standard refund" shall mean the exemption and
7 refund provided under this section, applied for and claimed by a person as a set, flat amount under
8 paragraph (a) of this subdivision, selected to be refunded to such person as either an immediate
9 refund or credit applied against the person's Missouri income tax liability under chapter 143.

10 (a) The standard refund shall be allocated as follows:

11 a. Thirty dollars for the 2023 tax year;

12 b. Forty-five dollars for the 2024 tax year;

13 c. Sixty dollars for the 2025 tax year;

14 d. Seventy-five dollars for all tax years beginning on or after January 1, 2026.

15 (b) A person shall file a form, provided by the department of revenue, with such person's
16 Missouri income tax return, if applicable. The claim shall not be transferred or assigned and the
17 form shall be filed on or after January fifteenth but not later than April fifteenth after the close of the
18 tax year for which the exemption and refund is claimed.

19 (c) Such form may be submitted electronically and at minimum shall include:

20 a. The person's selection of the standard refund taken as a refund or as a credit against
21 chapter 143 income taxes, as provided under this subdivision, that he or she is claiming for the
22 applicable tax year;

23 b. An affirmation that such person is claiming the standard refund and shall not claim the
24 receipt-based refund under subdivision (1) of this subsection;

25 c. The vehicle identification number of the motor vehicle into which the motor fuel was
26 delivered;

27 d. The name and address of the person making the claim;

28 e. Information or identification showing that such person was the owner of a vehicle
29 licensed in Missouri;

30 f. An affirmation that such person made eligible purchases under this section in the tax year
31 for which the exemption and refund is claimed; and

32 g. Any other information that the department may require to fulfill the obligations under this
33 section.

34 5. The exemption and refund as reimbursed under the provisions of this section shall be paid
35 out of the proceeds of the additional tax under subsection 3 of section 142.803. Refunds shall not
36 exceed the tax collected under subsection 3 of section 142.803. If amount of refunds claimed under
37 this section in a tax year exceeds the tax collected for the tax year, refunds shall be allowed based on
38 the order in which they are claimed. The qualifications provided under subsections 4 and 5 of this
39 section shall be subject to audit by the department."; and

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2 Further amend the remaining subsections accordingly; and

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

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