

FIRST REGULAR SESSION

HOUSE BILL NO. 171

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SEITZ.

0610H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 142.345, RSMo, and to enact in lieu thereof one new section relating to the apportionment and distribution of motor fuel tax.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 142.345, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.345, to read as follows:

142.345. 1. There is created the "Motor Fuel Tax Fund". All revenues derived from the motor fuel tax imposed upon highway users as an incident to their use of the highways of the state shall be deposited in the state treasury to the credit of this fund.

2. The moneys deposited to the credit of the motor fuel tax fund shall be disbursed or transferred as follows:

(1) The amount of the tax collected with respect to fuel not used for propelling motor vehicles on state highways shall be transferred to the state highways and transportation department fund to be refunded by the state as provided by law;

(2) The amount of actual costs of collection, apportionment and of making refunds shall be transferred to the state highways and transportation department fund for reimbursement by appropriation, to the agencies or departments of government incurring these costs, subject to the limitations of section 226.200;

(3) A percentage of the net proceeds shall be transferred to the county aid road trust fund as provided in Article IV, Section 30(a) of the State Constitution;

(4) A percentage of the net proceeds shall be allocated to the several cities, towns and villages entitled thereto pursuant to the provisions of Article IV, Section 30(a) of the State Constitution. **Beginning January 1, 2025, in any city, town, or village identified as a high**

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **tourism destination by the Missouri chamber of commerce and industry, the average**
19 **daily hotel and motel occupancy number shall be calculated for the immediately**
20 **preceding calendar year, based on the average daily hotel and motel occupancy rate for**
21 **such city, town, or village, and shall be added to the city, town, or village population**
22 **used to calculate apportionment and distribution under Article IV, Section 30(a) of the**
23 **State Constitution;**

24 (5) All the remaining net proceeds in excess of the allocations to counties and cities,
25 towns and villages shall be transferred to the state highways and transportation department
26 fund.

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