

FIRST REGULAR SESSION

HOUSE BILL NO. 519

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MAYHEW.

0687H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 142.822, RSMo, and to enact in lieu thereof one new section relating to the motor fuel tax exemption.

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

Section A. Section 142.822, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.822, to read as follows:

142.822. 1. Motor fuel used for purposes of propelling motor vehicles on highways shall be exempt from the fuel tax collected under subsection 3 of section 142.803, 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 specified in this section.

2. (1) The exemption and refund shall be issued on a fiscal year basis, **based on motor fuel tax paid and collected through the end of fiscal year 2023**, to each person who pays the fuel tax collected under subsection 3 of section 142.803 and who claims an exemption and refund in accordance with this section, and shall apply so that the fuel taxpayer has no liability for the tax collected in that fiscal year under subsection 3 of section 142.803.

(2) **Beginning in fiscal year 2024, exemptions and refunds issued under this section shall be based on the tax year. Any fuel taxes collected under subsection 3 of section 142.803 from July 1, 2023, to December 31, 2023, shall be reported under the provisions of subsection 4 of this section. Any fuel taxes collected under subsection 3 of section 142.803 from January 1, 2024, to December 31, 2024, and each tax year thereafter, shall be reported under the provisions of subsection 4 of this section.**

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 **Exemptions and refunds shall be issued to persons who pay the fuel tax collected under**
19 **subsection 3 of section 142.803 and who claim an exemption and refund in accordance**
20 **with this section and shall apply so that the fuel taxpayer has no liability for the tax**
21 **collected in the corresponding tax year under subsection 3 of section 142.803.**

22 ~~[2-]~~ **3.** To claim an exemption and refund in accordance with **subdivision (1) of**
23 **subsection 2 of** this section, a person shall present to the director a statement containing a
24 written verification that the claim is made under penalty of perjury and that states the total
25 fuel tax paid in the applicable fiscal year for each vehicle for which the exemption and refund
26 is claimed. The claim shall not be transferred or assigned, and shall be filed on or after July
27 first, but not later than September thirtieth, following the fiscal year for which the exemption
28 and refund is claimed. The claim statement may be submitted electronically, and shall at a
29 minimum include the following information:

- 30 (1) Vehicle identification number of the motor vehicle into which the motor fuel was
31 delivered;
- 32 (2) Date of sale;
- 33 (3) Name and address of purchaser;
- 34 (4) Name and address of seller;
- 35 (5) Number of gallons purchased; and
- 36 (6) Number of gallons purchased and charged Missouri fuel tax, as a separate item.

37 **4.** To claim an exemption and refund in accordance with **subdivision (2) of**
38 **subsection 2 of this section, a person shall present to the director a statement containing**
39 **a written verification that the claim is made under penalty of perjury and that states the**
40 **total fuel tax paid in the applicable tax year for each vehicle for which the exemption**
41 **and refund is claimed. The claim shall not be transferred or assigned and shall be filed**
42 **on or after January fifteenth but not later than April fifteenth after the close of the tax**
43 **year for which the exemption and refund is claimed. The claim statement may be**
44 **submitted electronically and shall at a minimum include the following information:**

- 45 (1) Vehicle identification number of the motor vehicle into which the motor fuel
46 was delivered;
- 47 (2) Date of sale;
- 48 (3) Name and address of purchaser;
- 49 (4) Name and address of seller;
- 50 (5) Number of gallons purchased; and
- 51 (6) Number of gallons purchased and charged Missouri fuel tax, as a separate
52 item.

53 ~~[3-]~~ **5.** Every person shall maintain and keep records supporting the claim statement
54 filed with the department of revenue for a period of three years to substantiate all claims for

55 exemption and refund of the motor fuel tax, together with invoices, original sales receipts
56 marked paid by the seller, bills of lading, and other pertinent records and paper as may be
57 required by the director for reasonable administration of this chapter.

58 ~~[4.]~~ 6. The director may make any investigation necessary before issuing an
59 exemption and refund under this section, and may investigate an exemption and refund under
60 this section after it has been issued and within the time frame for making adjustments to the
61 tax pursuant to this chapter.

62 ~~[5.]~~ 7. If an exemption and refund is not issued within forty-five days of an accurate
63 and complete filing, as required by this chapter, the director shall pay interest at the rate
64 provided in section 32.065 accruing after the expiration of the forty-five-day period until the
65 date the exemption and refund is issued.

66 ~~[6.]~~ 8. The exemption and refund specified in this section shall be available only with
67 regard to motor fuel delivered into a motor vehicle with a gross weight, as defined in section
68 301.010, of twenty-six thousand pounds or less.

69 ~~[7.]~~ 9. The director shall promulgate rules as necessary to implement the provisions of
70 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
71 created under the authority delegated in this section shall become effective only if it complies
72 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
73 This section and chapter 536 are nonseverable and if any of the powers vested with the
74 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
75 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
76 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid
77 and void.

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