

FIRST REGULAR SESSION

# HOUSE BILL NO. 778

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE EVANS.

1262H.021

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

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

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*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Section A. Section 142.822, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.822, to read as follows: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. The exemption and refund shall be issued on a fiscal year basis 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. To claim an exemption and refund in accordance with this section, a person shall present to the director a statement containing a written verification that the claim is made under penalty of perjury and that states the total fuel tax paid in the applicable fiscal year for each vehicle for which the exemption and refund is claimed. The claim shall not be transferred or assigned, and shall be filed on or after July first, but not later than September thirtieth, following the fiscal year for which the exemption and refund is claimed. The claim statement may be submitted electronically, and shall at a minimum include the following information:

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 (1) Vehicle identification number of the motor vehicle into which the motor fuel was  
19 delivered;

20 (2) ~~[Date of sale;~~

21 ~~(3)]~~ Name and address of purchaser;

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

23 ~~(5)]~~ **(3) Total number of gallons purchased during the fiscal year for which the**  
24 **exemption and refund are claimed; and**

25 ~~[(6)]~~ **(4) Number of gallons purchased and charged Missouri fuel tax, as a separate**  
26 **item, if different from the total number of gallons purchased during the fiscal year for**  
27 **which the exemption and refund are claimed.**

28 3. Every person shall maintain and keep records supporting the claim statement filed  
29 with the department of revenue for a period of three years to substantiate all claims for  
30 exemption and refund of the motor fuel tax, together with invoices, original sales receipts  
31 marked paid by the seller, bills of lading, and other pertinent records and paper **if available**  
32 **and provided by the seller and** as may be required by the director for reasonable  
33 administration of this chapter.

34 4. The director may make any investigation necessary before issuing an exemption  
35 and refund under this section, and may investigate an exemption and refund under this section  
36 after it has been issued and within the time frame for making adjustments to the tax pursuant  
37 to this chapter.

38 5. If an exemption and refund is not issued within forty-five days of an accurate and  
39 complete filing, as required by this chapter, the director shall pay interest at the rate provided  
40 in section 32.065 accruing after the expiration of the forty-five-day period until the date the  
41 exemption and refund is issued.

42 6. The exemption and refund specified in this section shall be available only with  
43 regard to motor fuel delivered into a motor vehicle with a gross weight, as defined in section  
44 301.010, of twenty-six thousand pounds or less.

45 7. The director shall promulgate rules as necessary to implement the provisions of  
46 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
47 created under the authority delegated in this section shall become effective only if it complies  
48 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
49 This section and chapter 536 are nonseverable and if any of the powers vested with the  
50 general assembly pursuant to chapter 536 to review, to delay the effective date, or to  
51 disapprove and annul a rule are subsequently held unconstitutional, then the grant of

52 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid  
53 and void.

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