

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill No. 326, Page 6, Section 135.647, Line 84, by
2 inserting after all of said section and line the following:
3

4 "135.775. 1. As used in this section, the following terms mean:

5 (1) "Biodiesel blend", a blend of diesel fuel and biodiesel fuel of at least five percent and
6 not more than twenty percent for on-road ~~and~~ or off-road diesel-fueled vehicle use;

7 (2) "Biodiesel fuel", a renewable, biodegradable, mono alkyl ester combustible liquid fuel
8 that is derived from agricultural and other plant oils or animal fats and that meets the most recent
9 version of the ASTM International D6751 Standard Specification for Biodiesel Fuel Blend Stock. A
10 fuel shall be deemed to be biodiesel fuel if the fuel consists of a pure B100 or B99 ratio. Biodiesel
11 produced from palm oil is not biodiesel fuel for the purposes of this section unless the palm oil is
12 contained within waste oil and grease collected within the United States;

13 (3) "B99", a blend of ninety-nine percent biodiesel fuel that meets the most recent version of
14 the ASTM International D6751 Standard Specification for Biodiesel Fuel Blend Stock with a
15 minimum of one-tenth of one percent and maximum of one percent diesel fuel that meets the most
16 recent version of the ASTM International D975 Standard Specification for Diesel Fuel;

17 (4) "Department", the Missouri department of revenue;

18 (5) "Distributor", a person, firm, or corporation doing business in this state that:

19 (a) Produces, refines, blends, compounds, or manufactures motor fuel;

20 (b) Imports motor fuel into the state; or

21 (c) Is engaged in distribution of motor fuel;

22 (6) "Retail dealer", a person, firm, or corporation doing business in this state that owns or
23 operates a retail service station in this state;

24 (7) "Retail service station", a location in this state from which biodiesel blend is sold to the
25 general public and is dispensed directly into motor vehicle fuel tanks for consumption at retail.

26 2. For all tax years beginning on or after January 1, 2023, a retail dealer that sells a biodiesel
27 blend at a retail service station or a distributor that sells a biodiesel blend directly to the final user
28 located in this state shall be allowed a tax credit to be taken against the retail dealer or distributor's
29 state income tax liability. For any retail dealer or distributor with a tax year beginning prior to
30 January 1, 2023, but ending during the 2023 calendar year, such retail dealer or distributor shall be

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1 allowed a tax credit for the amount of biodiesel blend sold during the portion of such tax year that
2 occurs during the 2023 calendar year. The amount of the credit shall be equal to:

3 (1) Two cents per gallon of biodiesel blend of at least five percent but not more than ten
4 percent sold by the retail dealer at a retail service station or by a distributor directly to the final user
5 located in this state during the tax year for which the tax credit is claimed; and

6 (2) Five cents per gallon of biodiesel blend in excess of ten percent but not more than
7 twenty percent sold by the retail dealer at a retail service station or by a distributor directly to the
8 final user located in this state during the tax year for which the tax credit is claimed.

9 3. Tax credits authorized under this section shall not be transferred, sold, or assigned. If the
10 amount of the tax credit exceeds the taxpayer's state tax liability, the difference shall be refundable.
11 The total amount of tax credits issued under this section for any given fiscal year shall not exceed
12 sixteen million dollars.

13 4. In the event the total amount of tax credits claimed under this section exceeds the amount
14 of available tax credits, the tax credits shall be apportioned among all eligible retail dealers and
15 distributors claiming a tax credit by April fifteenth, or as directed by section 143.851, of the fiscal
16 year in which the tax credit is claimed.

17 5. The tax credit allowed by this section shall be claimed by such taxpayer at the time such
18 taxpayer files a return and shall be applied against the income tax liability imposed by chapter 143,
19 excluding the withholding tax imposed by sections 143.191 to 143.265, after reduction for all other
20 credits allowed thereon. The department may require any documentation it deems necessary to
21 administer the provisions of this section.

22 6. Notwithstanding the provisions of section 32.057 to the contrary, the department may
23 work with the division of weights and measures within the department of agriculture to validate that
24 the biodiesel blend a retail dealer or distributor claims for the tax credit authorized under this section
25 contains a sufficient percentage of biodiesel fuel.

26 7. In the event a taxpayer is denied part or all of a tax credit to which the taxpayer is
27 qualified pursuant to any provision of law due to lack of available funds, and such denial causes a
28 balance-due notice to be generated by the department of revenue or any other redeeming agency, a
29 taxpayer shall not be held liable for any penalty or interest on such balance due, provided the
30 balance is paid or approved payment arrangements have been made within sixty days from the
31 notice of denial. Any payments not timely made pursuant to this section shall be subject to penalty
32 and interest pursuant to this chapter.

33 8. The department shall promulgate rules to implement and administer the provisions of this
34 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
35 pursuant to the authority delegated in this section shall become effective only if it complies with and
36 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
37 chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to
38 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently

1 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
2 January 2, 2023, shall be invalid and void.

3 ~~[8. Under section 23.253 of the Missouri sunset act:~~

4 ~~(1) The provisions of the new program authorized under this section shall automatically~~
5 ~~sunset on December 31, 2028, unless reauthorized by an act of the general assembly;~~

6 ~~(2) If such program is reauthorized, the program authorized under this section shall~~
7 ~~automatically sunset twelve years after the effective date of the reauthorization of this section; and~~

8 ~~(3) This section shall terminate on September first of the calendar year immediately~~
9 ~~following the calendar year in which the program authorized under this section is sunset. The~~
10 ~~termination of the program as described in this subsection shall not be construed to preclude any~~
11 ~~qualified taxpayer who claims any benefit under any program that is sunset under this subsection~~
12 ~~from claiming such benefit for all allowable activities related to such claim that were completed~~
13 ~~before the program was sunset or to eliminate any responsibility of the department to verify the~~
14 ~~continued eligibility of qualified individuals receiving tax credits and to enforce other requirements~~
15 ~~of law that applied before the program was sunset.]"; and~~

16
17 Further amend said bill by amending the title, enacting clause, and intersectional references
18 accordingly.