

FIRST REGULAR SESSION

HOUSE BILL NO. 1383

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RIGGS.

0537H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 142.803, RSMo, and to enact in lieu thereof one new section relating to motor fuel tax.

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

Section A. Section 142.803, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.803, to read as follows:

142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as follows:

(1) Motor fuel, seventeen cents per gallon;

(2) Alternative fuels, not subject to the decal fees as provided in section 142.869, with a power potential equivalent of motor fuel. In the event alternative fuel, which is not commonly sold or measured by the gallon, is used in motor vehicles on the highways of this state, the director is authorized to assess and collect a tax upon such alternative fuel measured by the nearest power potential equivalent to that of one gallon of regular grade gasoline. The determination by the director of the power potential equivalent of such alternative fuel shall be prima facie correct;

(3) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per gallon as levied and imposed by section 155.080 to be collected as required under this chapter;

(4) Compressed natural gas fuel, five cents per gasoline gallon equivalent until December 31, 2019, eleven cents per gasoline gallon equivalent from January 1, 2020, until December 31, 2024, and then seventeen cents per gasoline gallon equivalent thereafter. The gasoline gallon equivalent and method of sale for compressed natural gas shall be as

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 published by the National Institute of Standards and Technology in Handbooks 44 and 130,
19 and supplements thereto or revisions thereof. In the absence of such standard or agreement,
20 the gasoline gallon equivalent and method of sale for compressed natural gas shall be equal to
21 five and sixty-six-hundredths pounds of compressed natural gas. All applicable provisions
22 contained in this chapter governing administration, collections, and enforcement of the state
23 motor fuel tax shall apply to the tax imposed on compressed natural gas, including but not
24 limited to licensing, reporting, penalties, and interest;

25 (5) Liquefied natural gas fuel, five cents per diesel gallon equivalent until December
26 31, 2019, eleven cents per diesel gallon equivalent from January 1, 2020, until December 31,
27 2024, and then seventeen cents per diesel gallon equivalent thereafter. The diesel gallon
28 equivalent and method of sale for liquefied natural gas shall be as published by the National
29 Institute of Standards and Technology in Handbooks 44 and 130, and supplements thereto or
30 revisions thereof. In the absence of such standard or agreement, the diesel gallon equivalent
31 and method of sale for liquefied natural gas shall be equal to six and six-hundredths pounds of
32 liquefied natural gas. All applicable provisions contained in this chapter governing
33 administration, collections, and enforcement of the state motor fuel tax shall apply to the tax
34 imposed on liquefied natural gas, including but not limited to licensing, reporting, penalties,
35 and interest;

36 (6) Propane gas fuel, five cents per gallon until December 31, 2019, eleven cents per
37 gallon from January 1, 2020, until December 31, 2024, and then seventeen cents per gallon
38 thereafter. All applicable provisions contained in this chapter governing administration,
39 collection, and enforcement of the state motor fuel tax shall apply to the tax imposed on
40 propane gas including, but not limited to, licensing, reporting, penalties, and interest;

41 (7) If a natural gas, compressed natural gas, liquefied natural gas, electric, or propane
42 connection is used for fueling motor vehicles and for another use, such as heating, the tax
43 imposed by this section shall apply to the entire amount of natural gas, compressed natural
44 gas, liquefied natural gas, electricity, or propane used unless an approved separate metering
45 and accounting system is in place.

46 2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to
47 be precollected as described in this chapter, for the facility and convenience of the consumer.
48 The levy and assessment on other persons as specified in this chapter shall be as agents of this
49 state for the precollection of the tax.

50 3. (1) In addition to any tax collected under subdivision (1) of subsection 1 of this
51 section, the following tax is levied and imposed on all motor fuel used or consumed in this
52 state, subject to the exemption on tax liability set forth in section 142.822: from October 1,
53 2021, to June 30, 2022, two and a half cents per gallon; from July 1, 2022, to June 30, 2023,
54 five cents per gallon; from July 1, 2023, to June 30, 2024, seven and a half cents per gallon;

55 from July 1, 2024, to June 30, 2025, ten cents per gallon; and on and after July 1, 2025,
56 twelve and a half cents per gallon.

57 **(2) Any amount over five hundred fifty million dollars of the tax collected**
58 **annually under subdivision 1 of this subsection, adjusted annually for inflation**
59 **according to the consumer price index, shall be apportioned and distributed between the**
60 **counties, cities, and the state highways and transportation commission as hereinafter**
61 **provided:**

62 **(a) Sixty percent shall be apportioned and distributed to the counties on the**
63 **following basis: one-half on the ratio that the county road mileage of each county bears**
64 **to the county road mileage of the entire state as determined by the last available report**
65 **of the state highways and transportation commission and one-half on the ratio that the**
66 **rural land valuation of each county bears to the rural land valuation of the entire state**
67 **as determined by the last available report of the state tax commission, except that**
68 **county road mileage in incorporated villages, towns, or cities and the land valuation in**
69 **incorporated villages, towns, or cities shall be excluded in such determination, except**
70 **that, if the assessed valuation of rural lands in any county is less than five million**
71 **dollars, the county shall be treated as having an assessed valuation of five million**
72 **dollars;**

73 **(b) Twenty percent to be divided equally between any city not within a county**
74 **and the city with the next highest population in the state according to the last previous**
75 **decennial census of the United States; and**

76 **(c) Twenty percent to be divided between the counties based on the ratio of the**
77 **number of acres of property assessed as agricultural in a county to the number of acres**
78 **of property assessed as agricultural in the state.**

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