

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

**Offered By**

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1 AMEND House Bill No. 2686, Page 13, Section 144.615, Line 30, by inserting after all said  
2 section and line the following:  
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4 "144.805. 1. In addition to the exemptions granted pursuant to the provisions of section  
5 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to  
6 144.525, sections 144.600 to 144.746, and section 238.235, and the provisions of any local sales  
7 tax law, as defined in section 32.085, and from the computation of the tax levied, assessed or  
8 payable pursuant to sections 144.010 to 144.525, sections 144.600 to 144.746, and section  
9 238.235, and the provisions of any local sales tax law, as defined in section 32.085, all sales of  
10 aviation jet fuel in a given calendar year to common carriers engaged in the interstate air  
11 transportation of passengers and cargo, and the storage, use and consumption of such aviation jet  
12 fuel by such common carriers, if such common carrier has first paid to the state of Missouri, in  
13 accordance with the provisions of this chapter, state sales and use taxes pursuant to the foregoing  
14 provisions and applicable to the purchase, storage, use or consumption of such aviation jet fuel  
15 in a maximum and aggregate amount of one million five hundred thousand dollars of state sales  
16 and use taxes in such calendar year.

17 2. To qualify for the exemption prescribed in subsection 1 of this section, the common  
18 carrier shall furnish to the seller a certificate in writing to the effect that an exemption pursuant  
19 to this section is applicable to the aviation jet fuel so purchased, stored, used and consumed. The  
20 director of revenue shall permit any such common carrier to enter into a direct-pay agreement  
21 with the department of revenue, pursuant to which such common carrier may pay directly to the  
22 department of revenue any applicable sales and use taxes on such aviation jet fuel up to the  
23 maximum aggregate amount of one million five hundred thousand dollars in each calendar year.  
24 The director of revenue shall adopt appropriate rules and regulations to implement the provisions  
25 of this section, and to permit appropriate claims for refunds of any excess sales and use taxes  
26 collected in calendar year 1993 or any subsequent year with respect to any such common carrier  
27 and aviation jet fuel.

28 3. The provisions of this section shall apply to all purchases and deliveries of aviation jet  
29 fuel from and after May 10, 1993.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1           4. All sales and use tax revenues upon aviation jet fuel received pursuant to this chapter,  
2 less the amounts specifically designated pursuant to the constitution or pursuant to section  
3 144.701 for other purposes, shall be deposited to the credit of the aviation trust fund established  
4 pursuant to section 155.090; provided however, the amount of such state sales and use tax  
5 revenues deposited to the credit of such aviation trust fund shall not exceed ten million dollars in  
6 each calendar year.

7           5. The provisions of this section and section 144.807 shall expire on December 31,  
8 [~~2033~~] 2043."; and

9  
10 Further amend said bill by amending the title, enacting clause, and intersectional references  
11 accordingly.