

SECOND REGULAR SESSION

HOUSE BILL NO. 3249

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HRUZA.

7053H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 144.805, RSMo, and to enact in lieu thereof one new section relating to a sales tax exemption for aviation jet fuel.

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

Section A. Section 144.805, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.805, to read as follows:

144.805. 1. In addition to the exemptions granted pursuant to the provisions of section 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to 144.525, sections 144.600 to 144.746, and section 238.235, and the provisions of any local sales tax law, as defined in section 32.085, and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525, sections 144.600 to 144.746, and section 238.235, and the provisions of any local sales tax law, as defined in section 32.085, all sales of aviation jet fuel in a given calendar year to common carriers engaged in the interstate air transportation of passengers and cargo, and the storage, use and consumption of such aviation jet fuel by such common carriers, if such common carrier has first paid to the state of Missouri, in accordance with the provisions of this chapter, state sales and use taxes pursuant to the foregoing provisions and applicable to the purchase, storage, use or consumption of such aviation jet fuel in a maximum and aggregate amount of one million five hundred thousand dollars of state sales and use taxes in such calendar year.

2. To qualify for the exemption prescribed in subsection 1 of this section, the common carrier shall furnish to the seller a certificate in writing to the effect that an exemption pursuant to this section is applicable to the aviation jet fuel so purchased, stored, used and consumed. The director of revenue shall permit any such common carrier to enter into a

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 direct-pay agreement with the department of revenue, pursuant to which such common carrier
19 may pay directly to the department of revenue any applicable sales and use taxes on such
20 aviation jet fuel up to the maximum aggregate amount of one million five hundred thousand
21 dollars in each calendar year. The director of revenue shall adopt appropriate rules and
22 regulations to implement the provisions of this section, and to permit appropriate claims for
23 refunds of any excess sales and use taxes collected in calendar year 1993 or any subsequent
24 year with respect to any such common carrier and aviation jet fuel.

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

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

33 5. The provisions of this section and section 144.807 shall expire on December 31,
34 [~~2033~~] **2043**.

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