

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 3392
103RD GENERAL ASSEMBLY

7295H.02C

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 144.063, RSMo, and to enact in lieu thereof one new section relating to the purchase of dyed diesel fuel for agricultural purposes.

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

Section A. Section 144.063, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 144.063, to read as follows:

144.063. **1.** In addition to the exemptions granted under this chapter, there shall also be specifically exempted from state and local sales and use taxes defined, levied, or calculated under section 32.085, sections 144.010 to 144.525, sections 144.600 to 144.761, or section 238.235, all sales of fencing materials used for agricultural purposes, and the purchase of motor fuel, as defined in section 142.800, therefor which is used for agricultural purposes.

2. No retailer or distributor shall be financially liable for a consumer's on-road use of dyed diesel fuel unless the retailer or distributor is found criminally negligent. No retailer shall be required to maintain a physical exemption certificate for sales of dyed diesel fuel, provided the fuel is clearly labeled "DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE."

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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.