

The Senate Committee on Regulated Industries and Utilities offered the following substitute to HB 406:

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 2 of Title 46, Chapter 1 of Title 10, and Article 1 of Chapter 9
2 of Title 48 of the Official Code of Georgia Annotated, relating to jurisdiction of and powers
3 and duties of the Georgia Public Service Commission generally, selling and other trade
4 practices, and motor fuel tax, respectively, so as to provide for the regulation and taxation
5 of the provision of certain electricity used as a motor fuel in electric vehicles; to provide for
6 definitions; to exclude the provision of electricity to propel motor vehicles through an
7 electric vehicle charging station from the regulative authority of the Public Service
8 Commission; to provide for limitations upon the ownership, operation, and maintenance of
9 electric vehicle charging stations by electric utilities; to provide for standards for rates, terms,
10 and conditions of service by an electric utility in certain instances; to provide regulative
11 authority to the Department of Agriculture over electric vehicle charging stations; to provide
12 for operating and advertising standards, licensing, and inspections of electric vehicle
13 charging stations; to provide for penalties; to provide for condemnation and seizure of
14 noncompliant electric vehicle charging stations; to provide for collection of a motor fuel
15 excise tax upon the sale and use of certain electricity and hydrogen; to provide for
16 procedures, conditions, limitations, and exceptions upon collection of such excise tax; to
17 provide for related matters; to provide for effective dates; to repeal conflicting laws; and for
18 other purposes.

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

20 **PART I**
21 **SECTION 1-1.**

22 Article 2 of Chapter 2 of Title 46 of the Official Code of Georgia Annotated, relating to
23 jurisdiction of and powers and duties of the Georgia Public Service Commission generally,
24 is amended by adding a new Code section to read as follows:

25 "46-2-20.1.

26 (a) As used in this Code section, the term:

27 (1) 'Community charging equipment' means an electric vehicle charging station that has
28 been approved for placement in service by the commission.

29 (2) 'Electric utility' shall have the same meaning as set forth in Code Section 46-1-1.

30 (3) 'Electric vehicle' shall have the same meaning as set forth in Code Section 10-1-220.

31 (4) 'Electric vehicle charging services' means the charging of electric vehicles from an
32 electric vehicle charging station.

33 (5) 'Electric vehicle charging station' shall have the same meaning as set forth in Code
34 Section 10-1-220.

35 (6) 'Premises' shall have the same meaning as provided in Code Section 46-3-3.

36 (b) Notwithstanding any other provision of law to the contrary, the provision of electric
37 vehicle charging services by a person not otherwise subject to the jurisdiction of the
38 commission shall not be considered a service of an electric utility subject to the authority
39 and jurisdiction of the commission. The supply of electricity by an electric utility subject
40 to Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric Service Act,'
41 to premises that are electric vehicle charging stations shall constitute the furnishing of
42 service under Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric
43 Service Act,' and shall be considered a sale at retail within the meaning of Code

44 Section 48-8-2. The mere provision of electric vehicle charging services alone shall not
 45 violate Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric Service
 46 Act,' so long as the provision of such services occurs upon the same parcel of property as
 47 the electric vehicle charging station.

48 (c) No electric vehicle charging station that is publicly available, except for community
 49 charging equipment, shall be provided, owned, operated, or maintained by an electric
 50 utility unless such electric vehicle charging station is provided, owned, operated, and
 51 maintained by a separate legal entity not subject to the authority of and regulation by the
 52 commission.

53 (d) An electric utility's rates, terms, and conditions of service for the provider of any
 54 electric vehicle charging services shall be the same as the rates, terms, and conditions of
 55 service for any electric vehicle charging stations operated pursuant to subsection (c) of this
 56 Code section."

57 **PART II**

58 **SECTION 2-1.**

59 Chapter 1 of Title 10 of the Official Code of Georgia Annotated, relating to selling and other
 60 trade practices, is amended in Code Section 10-1-164, relating to requirements for signs
 61 advertising retail motor fuel, advertising free gifts or services, enforcement, and penalty, by
 62 adding a new subsection to read as follows:

63 "(a.1) For purposes of this Code section, the term 'motor fuel' means automotive gasoline
 64 and blended fuel, as such terms are defined in Code Section 10-1-232."

65 **SECTION 2-2.**

66 Said chapter is further amended by adding a new article to read as follows:

67

"ARTICLE 8A68 10-1-220.69 As used in this article, the term:70 (1) 'Commissioner' means the Commissioner of Agriculture.71 (2) 'Department' means the Department of Agriculture.

72 (3) 'Digital network' means internet enabled technology or digital media, including, but
73 not limited to, consumer applications accessible through computers or mobile electronic
74 devices, offered or used by an electric vehicle charging provider that allows a user to
75 initiate a retail transaction to deliver electricity from an electric vehicle charging station
76 to an electric vehicle.

77 (4) 'Electric vehicle' means a vehicle that is propelled by one or more electric motors
78 fuelled by energy stored in the form of a rechargeable battery.

79 (5) 'Electric vehicle charging provider' means the owner of an electric vehicle charging
80 station.

81 (6) 'Electric vehicle charging station' means any device or group of devices that delivers
82 electricity from a power source outside an electric vehicle into one or more electric
83 vehicles and that is located somewhere other than a residence.

84 (7) 'Residence' means a single-family dwelling, multifamily dwelling, or a building
85 which is an extended stay rental, as such term is defined in Code Section 48-13-50.3,
86 where a device delivers electricity to an electric vehicle from a power source upon the
87 property of such a dwelling or building for purposes other than commercial or for the
88 exclusive use of certain persons located upon such property.

89 10-1-221.90 (a) The administration of this article shall be vested in the Commissioner of Agriculture.

91 (b) The Commissioner shall be authorized to employ, in accordance with Chapter 20 of
92 Title 45, electric vehicle charging station inspectors to enforce this article. Such inspectors
93 shall be allowed expenses to be approved by the Commissioner. There shall be allowed
94 such further sums for the purchase of equipment, supplies, and clerical help and to pay any
95 other expenses incident to and necessary for the enforcement of this article as may
96 hereafter be appropriated.

97 (c) The Commissioner shall be authorized to require electric vehicle charging inspectors
98 to be bonded for the faithful performance of their duties at the expense of the department
99 if and to the extent such Commissioner deems it necessary for the proper protection of the
100 state and the public.

101 (d) The Commissioner shall be authorized to appoint and employ investigators who shall
102 have, in any case that there is reason to believe a violation of this article has occurred or
103 is about to occur, the right and power to serve subpoenas and to swear out and execute
104 search warrants and arrest warrants.

105 (e) The Commissioner may promulgate such rules and regulations, not inconsistent with
106 the provisions of this article, necessary for the administration and enforcement of this
107 article. Such rules and regulations shall take into consideration and provide for consistency
108 with any rules and regulations of the National Institute for Standards and Technology of
109 the United States Department of Commerce. Such rules and regulations shall be
110 promulgated in accordance with Chapter 13 of Title 50, the 'Georgia Administrative
111 Procedure Act.'

112 (f) The Commissioner and the Department of Revenue shall be authorized to share
113 information necessary to efficiently administer and enforce the provisions of this article
114 and Article 1 of Chapter 9 of Title 48, the 'Motor Fuel Tax Law.' Any confidential
115 information furnished pursuant to this Code section shall retain its character as confidential
116 and privileged information. Any person who divulges confidential information obtained

117 pursuant to this Code section shall be subject to the same penalties as provided under Code
118 Section 48-7-61 for unlawful divulgence of confidential tax information.

119 10-1-222.

120 (a) All electric vehicle charging stations shall be capable of accurately measuring and
121 prominently displaying the amount of electricity delivered to each electric vehicle on a per
122 kilowatt-hour basis, either directly upon the station or remotely through the use of a digital
123 network. Such stations shall be further equipped with meters to record the total
124 kilowatt-hours dispensed.

125 (b) All electric vehicle charging stations shall be subject to inspection as provided for in
126 this article. Prior to operation of any electric vehicle charging station and annually
127 thereafter, an electric vehicle charging provider shall register with the Commissioner in the
128 form and manner prescribed by such Commissioner. Such registration shall include the
129 location of the electric vehicle charging station; the name, brand, or manufacturer of the
130 type of electric vehicle charging station, together with the name and address thereof; and
131 certification that the electric vehicle charging station is in conformity with the
132 specifications established pursuant to this article by the Commissioner. Certificates of
133 registration issued by the Commissioner pursuant to this Code section shall be posted in
134 a prominent and accessible place upon the electric vehicle charging station.

135 10-1-223.

136 Whenever the Commissioner shall find any person willfully marketing the delivery of
137 electricity for use in electric vehicles in violation of the laws of this state, of prescribed
138 specifications of this article, or rules and regulations promulgated pursuant to this article,
139 the Commissioner shall be authorized to apply to the superior court having jurisdiction over
140 the offender for an injunction against the continuance of any such violations. The
141 appropriate superior court shall have jurisdiction, upon hearing and for cause shown, to

142 grant such temporary or permanent injunction restraining further violations as the
143 circumstances appear to require.

144 10-1-224.

145 (a) Electric vehicle charging station inspectors shall inspect all electric vehicle charging
146 stations located in the territory assigned to them.

147 (b) All electric vehicle charging stations found to be giving accurate measure of the
148 amount of electricity delivered within the tolerance established by regulations of the
149 Commissioner shall have the electric vehicle charging station sealed with an official seal
150 applied by an inspector duly authorized by the Commissioner.

151 (c) If any electric vehicle charging station shall be found to be giving inaccurate measure
152 of the amount of electricity delivered in excess of the tolerance established by regulations
153 of the Commissioner, the inspector shall then and there notify the electric vehicle charging
154 provider, whether owner or lessee. Should the electric vehicle charging provider fail or
155 refuse to then and there make such adjustments as shall be necessary to bring the measure
156 within the allowed variation, the same shall be condemned and rendered inoperable
157 immediately by the inspector examining the same; and such electric vehicle charging
158 station shall not again be operated without the written consent of the Commissioner.
159 Inspectors shall be required to report to the Commissioner immediately the name and
160 number of any electric vehicle charging station condemned and rendered inoperable.

161 (d) When any electric vehicle charging station is condemned under this article by any
162 inspector, it shall be the duty of the inspector immediately to make affidavit before the
163 judge of the probate court of the county in which the electric vehicle charging station is
164 located that such station is being operated contrary to law by the electric vehicle charging
165 provider who shall be named in the affidavit. Thereupon the judge of the probate court
166 shall issue an order to the electric vehicle charging provider named in the affidavit to show
167 cause before him or her on the day named in the order, not more than ten days nor fewer

168 than three days from the issuance of the order, why the electric vehicle charging station
169 should not be forfeited, confiscated to the state, and dismantled. On such day named in the
170 order, it shall be the duty of the judge of the probate court to hear the respective parties and
171 to determine whether or not the electric vehicle charging station has been operated contrary
172 to the provisions of this article. If the judge of the probate court finds that the electric
173 vehicle charging station has been so operated, he or she shall forthwith issue an order
174 adjudging the electric vehicle charging station to be forfeited and confiscated to the state
175 and directing the sheriff of the county to dismantle the electric vehicle charging station and
176 take it into his or her possession, and, after ten days' notice by posting or publication, as
177 the court may direct, to sell the electric vehicle charging station to the highest bidder for
178 cash. The proceeds of sale, or as much thereof as may be necessary, shall be used by the
179 sheriff, first, to pay the costs associated with sale, which shall be the same as in cases of
180 attachment, and the sheriff shall thereupon pay over and deliver the residue, if any, to the
181 person from whose possession the electric vehicle charging station has been taken.

182 (e) It shall be unlawful to install or operate any electric vehicle charging station which can
183 be secretly manipulated in such manner as to give short measure. Such inaccurate electric
184 vehicle charging station shall be condemned as provided in this Code section, and
185 thereafter it shall be unlawful for any person to resell any electricity from such electric
186 vehicle charging station until such station has been made or altered to comply with this
187 article and has been inspected and approved for service by the inspector.

188 (f) It shall be unlawful for anyone to remove a seal applied by an inspector to an electric
189 vehicle charging station without first securing consent of the Commissioner, whose consent
190 may be given through one of the duly authorized inspectors.

191 (g) The department shall have the power to implement rules and regulations necessary to
192 carry out the inspections of electric vehicle charging stations as provided for by this Code
193 section.

194 10-1-225.

195 (a) Any sign or placard or other means used to advertise the price of electricity for sale at
196 retail through an electric vehicle charging station may contain a separate listing of the price
197 and a separate listing of each tax thereon, but must contain a total of such price and taxes
198 which shall be at least as large as the listing of the price or any tax thereon. Numbers used
199 to advertise the total price of such electricity shall be of uniform size; and, where fractions
200 are used, the numerator and denominator thereof combined shall be of the same size as any
201 whole numbers used. It shall not be necessary that a denominator be used to indicate
202 fractions; but, if one is not used, the numerator must be at least half the size of the whole
203 number used. When the price of electricity for sale at retail through an electric vehicle
204 charging station is advertised on any sign, billboard, placard, or other advertising medium,
205 it shall be unlawful to place a higher price on any electric vehicle charging station
206 delivering such electricity or to charge a higher price for such electricity. Any electric
207 vehicle charging provider shall not be precluded from giving a discount from the posted
208 or advertised price if the purchaser of the electricity buys additional merchandise.

209 (b) It shall be unlawful for any electric vehicle charging provider to advertise upon the
210 purchase of electricity either free:

211 (1) Gifts or other products unless such provider has sufficient number of gifts or products
212 on hand to supply the reasonably expectable demand or the advertisement discloses a
213 limitation of quantity; or

214 (2) Car washes or other services unless such provider is prepared, in the absence of
215 causes beyond the reasonable control of the offerer, to perform such car washes or the
216 services advertised at the time of the purchase at such provider's place of business or at
217 a place of business affiliated by trademark or agreement with such provider. If the free
218 car washes or other services advertised are to be performed at a place of business
219 affiliated by trademark or agreement but in a separate location, such fact shall be so stated
220 on the sign, billboard, placard, or other advertising medium used.

221 (c) Nothing in this Code section shall preclude posting on any electric vehicle charging
222 station a separate statement of taxes included in the total purchase price for the purpose of
223 complying with Chapter 8 of Title 48.

224 (d) Electric vehicle charging inspectors and any and all law enforcement officers in this
225 state are charged with enforcement of this Code section.

226 (e) Any person, firm, association, or corporation violating this Code section shall be guilty
227 of a misdemeanor.

228 10-1-226.

229 Any person violating any provision of:

230 (1) This article relating to the inspection of electric vehicle charging stations and the
231 resale of electricity;

232 (2) Code Section 10-1-225 providing for the regulation of signs advertising the price for
233 the resale of electricity by electric vehicle charging providers; or

234 (3) Any rule, regulation, or standard promulgated or adopted by the Commissioner or the
235 department under the provisions of this article

236 shall be liable for a civil penalty not to exceed \$1,000.00 for each violation. The
237 Commissioner, after a hearing, shall determine whether any person has violated this Code
238 section and upon a proper finding may issue his or her order imposing a civil penalty as
239 provided in this Code section. All hearings and proceedings under this Code section shall
240 be held and taken under Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.'

241 10-1-227.

242 Any electric vehicle charging station inspector who, while in office, shall be interested
243 directly or indirectly in the manufacture or vending of any electric vehicle charging station
244 shall be guilty of a misdemeanor and shall be disqualified from providing services as an
245 electric vehicle charging station inspector until such interest no longer exists.

246 10-1-228.

247 Any person or association of persons, firm, or corporation that violates any of the
248 provisions of this article relating to inspection of electric vehicle charging stations and the
249 resale of electricity or any rule or regulation promulgated by the Commissioner for the
250 enforcement of this article shall be guilty of a misdemeanor."

251

PART III

252

SECTION 3-1.

253 Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to
254 motor fuel tax, is amended in Code Section 48-9-2, relating to definitions relative to motor
255 fuel tax, by revising paragraphs (5) and (5.2) and by adding a new paragraph to read as
256 follows:

257 "(5) 'Distributor' means every person other than the United States or any of its agencies
258 who:

259 (A) Produces, refines, prepares, distills, manufactures, blends, or compounds motor
260 fuel of a type other than electricity in this state;

261 (B) Makes the first sale in this state of any motor fuel imported into this state after the
262 motor fuel has been received in this state;

263 (C) Consumes or uses in this state any motor fuel imported into this state before the
264 motor fuel has been received by any other person in this state;

265 (D) Purchases motor fuel for export from this state;

266 (E) Consumes or uses motor fuel of a type other than gasoline or electricity for both
267 highway and nonhighway use and who elects to become licensed as a distributor to
268 obtain the exemption allowed by this article;

269 (F) Sells motor fuel of a type other than gasoline or electricity to consumers who have
 270 no highway use of such fuel and who elects to become licensed as a distributor to
 271 obtain the exemptions allowed by this article; or

272 (G) Consumes, uses, or sells electricity as a motor fuel through an electric vehicle
 273 charging station for both highway and nonhighway use;

274 (H) Consumes, uses, or sells hydrogen through electrolysis, reforming, or another
 275 method for the purpose of powering a vehicle; or

276 (I) Imports motor fuel into this state for production, refining, preparation, distilling,
 277 manufacturing, blending, compounding, consumption, or use within this state."

278 "(5.2) 'Electric vehicle charging station' shall have the same meaning as set forth in Code
 279 Section 10-1-220.

280 (5.3) 'Export and import' means:

281 (A) When motor fuels are sold for export and delivered across the boundaries of this
 282 state by or for the seller, such action is presumed to be an export from the place of
 283 origin and an import into the destination state or country by the seller; and

284 (B) When motor fuels are purchased for export and transported across the boundaries
 285 of this state by or for the purchaser, such action is presumed to be an export from the
 286 place of origin and an import into the destination state or country by the purchaser."

287 **SECTION 3-2.**

288 Said article is further amended in Code Section 48-9-3, relating to levy of excise tax, rate,
 289 taxation of motor fuels not commonly sold or measured by gallon, rate, prohibition of tax on
 290 motor fuel by political subdivisions, exception, and exempted sales, by revising
 291 subsection (a) and subdivision (b)(7)(B)(ii)(I) and by adding a new subsection to read as
 292 follows:

293 "(a)(1) An excise tax is imposed at the rate of 26¢ per gallon on distributors who sell or
 294 use motor fuel, other than diesel fuel, within this state. An excise tax is imposed at the

295 rate of 29¢ per gallon on distributors who sell or use diesel fuel within this state. It is the
296 intention of the General Assembly that the legal incidence of the tax be imposed upon the
297 distributor.

298 (1.1)(A) Beginning on July 1, 2016, and annually thereafter, the amount of this excise
299 tax per gallon on distributors shall be automatically adjusted on an annual basis in
300 accordance with this paragraph.

301 (B) Using 2014 as a base year, the department shall determine the average miles per
302 gallon of all new vehicles registered in this state pursuant to Code Section 48-5C-1
303 using the average of combined miles per gallon published in the United States
304 Department of Energy Fuel Economy Guide. Beginning on July 1, 2016, and each year
305 thereafter, the department shall calculate the average miles per gallon of all new
306 vehicles registered in this state in the previous year. The excise tax rate shall be
307 multiplied by the percentage increase or decrease in fuel efficiency from the previous
308 year, and the resulting increase or decrease shall be added to the excise tax rate to
309 determine the preliminary excise tax rate.

310 (C) Once the preliminary excise tax rate is established, it shall be multiplied by the
311 annual percentage of increase or decrease in the Consumer Price Index. The resulting
312 calculation shall be added to the preliminary excise tax rate, and the result of such
313 calculation shall be the new excise tax rate for motor fuels for the next calendar year.

314 ~~The Consumer Price Index shall no longer be used after July 1, 2025.~~

315 (2) In the event any motor fuels which are not commonly sold or measured by the gallon
316 or which are not otherwise provided for by this Code section are used in any motor
317 vehicles on the public highways of this state, the commissioner may assess, levy, and
318 collect a tax upon such fuels, under such regulations as the commissioner may
319 promulgate, in accordance with and measured by the nearest power potential equivalent
320 to that of one gallon of regular grade gasoline. Any determination by the commissioner
321 of the power potential equivalent of such motor fuels shall be prima-facie correct. Upon

322 each such quantity of such fuels used upon the public highways of this state, a tax at the
323 same rate per gallon imposed on motor fuel under paragraph (1) of this subsection shall
324 be assessed and collected.

325 (3) No county, municipality, or other political subdivision of this state shall levy any fee,
326 license, or other excise tax on a gallonage or gallonage equivalent basis upon the sale,
327 purchase, storage, receipt, distribution, use, consumption, or other disposition of motor
328 fuel. Nothing contained in this article shall be construed to prevent a county,
329 municipality, or other political subdivision of this state from levying license fees or taxes
330 upon any business selling motor fuel.

331 (4)(A) For purposes of this subsection, and notwithstanding ~~the provisions of~~
332 ~~paragraph (2) of this subsection~~ and any provision contained in the National Bureau of
333 Standards Handbook or any other national standard that may be adopted by law or
334 regulation, the gallon equivalent of:

335 (i) Compressed ~~compressed~~ natural gas shall be not less than 110,000 British thermal
336 units ~~and the gallon equivalent of liquefied;~~

337 (ii) Electricity shall be not more than nine kilowatt-hours;

338 (iii) Hydrogen shall be not less than 2.2 pounds; and

339 (iv) Liquefied natural gas shall not be less than 6.06 pounds.

340 (B) As used in this paragraph, the term:

341 (i) 'Compressed natural gas' means a mixture of hydrocarbon gases and vapors,
342 consisting principally of methane in gaseous form, that has been compressed for use
343 as a motor fuel.

344 (ii) 'Electricity' means electricity for use as a motor fuel.

345 (iii) 'Liquefied natural gas' means methane or natural gas in the form of a cryogenic
346 or refrigerated liquid for use as a motor fuel."

347 "(ii)(I) Any special fuel sold by a distributor to a purchaser who has a storage
348 receptacle which has a connection to a withdrawal outlet that may be used for

349 highway use, as defined in paragraph (8) of Code Section 48-9-2, and any special
350 fuel delivered from an electric vehicle charging station, is not exempt from the
351 motor fuel and road taxes imposed by this article unless: (1) the purchaser is at the
352 time of sale a valid licensed distributor of that type of motor fuel, or (2) an
353 exemption certificate has been obtained ~~from the purchaser~~ on forms furnished by
354 the Department of Revenue showing that ~~the purchaser has~~ there is no highway use
355 of such fuels and the person obtaining such fuel is not a reseller of such fuels. Each
356 exemption certificate shall be valid for a period of not more than three years and
357 shall be kept by the distributor as one of the records specified in Code
358 Section 48-9-8. It shall be the responsibility of the purchaser to notify the
359 distributor when the purchaser is no longer qualified for the nonhighway exemption.
360 All applicable taxes must be charged the purchaser until the purchaser is granted a
361 valid distributor's license for that type of motor fuel."

362 "(c.1) No tax is imposed by this article upon or with respect to electricity or hydrogen sold
363 for uses other than as a motor fuel."

364 **SECTION 3-3.**

365 Said article is further amended in 48-9-8, relating to tax reports from distributors, quarterly
366 or annual, contents, payment, time, business records of distributors, resellers, and retailers,
367 inspection, and dyed fuel oil notices, by revising paragraph (3) of subsection (c) as follows:

368 "(3) Every person who sells motor fuel at retail shall make the sales through pumps or
369 systems equipped with meters or totalizers. Every person making sales ~~must~~ shall
370 maintain for a period of three years records of gallons or gallon equivalents received and
371 sold to account for all motor fuel."

SECTION 3-4.

372

373 Said article is further amended in Code Section 48-9-9, relating to reports of motor fuel
374 deliveries, persons required to report, procedure, restrictions on delivery, and reports of
375 unlicensed purchasers, by revising subsections (a) and (c) as follows:

376 "(a)(1) A report of all deliveries of motor fuel other than special fuel of a type other than
377 electricity shall be made to the commissioner by:

378 (A) Each of the following companies and carriers transporting motor fuel either in
379 interstate or in intrastate commerce to points within this state:

380 (i) Every railroad company;

381 (ii) Every street, suburban, or interurban railroad company;

382 (iii) Every pipeline company;

383 (iv) Every water transportation company;

384 (v) Every common or contract carrier; and

385 (vi) Every operator of a terminal;

386 (B) Every person transporting motor fuel by whatever manner to a point in this state
387 from any point outside this state; and

388 (C) Every person transporting motor fuel from a point in this state to a point outside
389 this state.

390 (2) Each report required by this subsection shall be:

391 (A) Made under oath on forms prescribed by the commissioner; and

392 (B) Filed by the twentieth day of each calendar month to cover the preceding calendar
393 month's activities."

394 "(c) No person shall transport motor fuel ~~in~~ over the public highways or navigable waters
395 of this state except in a transport tank truck or vessel which is visibly marked on each side
396 and on the rear with the words 'Motor Fuel,' 'Flammable,' or other indication of the type of
397 product being transported suitable to the commissioner or other regulatory agencies,
398 together with the name and address of the owner of the transport tank truck or vessel and

399 the tank registration number. This subsection shall not apply to vehicles or vessels
400 transporting motor fuel contained in their running tanks and used solely for their propulsion
401 or to vehicles or vessels transporting not more than five gallons of motor fuel for
402 emergency purposes."

403 **SECTION 3-5.**

404 Said article is further amended in Code Section 48-9-12, relating to powers of the
405 commissioner, notice of cancellation of license, retention of bonds, public inspection of
406 records, assessment based on commissioner's estimate, agreements for time extension, and
407 list of licensed distributors, by revising subsection (e) as follows:

408 "(e) When any distributor neglects or refuses to file the required reports or fails to maintain
409 auditable records that account for tax exemptions taken on motor fuel as required by this
410 article or files an incorrect or fraudulent report, the commissioner or his authorized agents
411 shall determine from the best information available the number of gallons or gallon
412 equivalents of motor fuel to be taxed. The commissioner shall impose the tax, penalty, and
413 interest due. Estimates by the commissioner or his authorized agents shall be prima-facie
414 evidence of the claim of the state and the burden of proof to establish the accountability of
415 motor fuel shall be on the distributor to show that the assessment is incorrect and contrary
416 to law."

417 **PART IV**

418 **SECTION 4-1.**

419 (a) Except as otherwise provided for in subsection (b), this Act shall become effective on
420 July 1, 2023.

421 (b) Part II of this Act, which provides for the regulative authority of the Department of
422 Agriculture, and Part III of this Act, relating to revenue and taxation, shall become effective
423 on January 1, 2025.

424

SECTION 4-2.

425 All laws and parts of laws in conflict with this Act are repealed.