

FIRST REGULAR SESSION

# HOUSE BILL NO. 1354

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MAYHEW.

2664H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 142.822, RSMo, and to enact in lieu thereof one new section relating to motor fuel.

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

Section A. Section 142.822, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.822, to read as follows:

142.822. 1. Motor fuel used for purposes of propelling motor vehicles on highways shall be exempt from the fuel tax collected under subsection 3 of section 142.803, and an exemption and refund may be claimed by the taxpayer if the tax has been paid and no refund has been previously issued, provided that the taxpayer applies for the exemption and refund as specified in this section. The exemption and refund shall be issued on a fiscal year basis to each person who pays the fuel tax collected under subsection 3 of section 142.803 and who claims an exemption and refund in accordance with this section, and shall apply so that the fuel taxpayer has no liability for the tax collected in that fiscal year under subsection 3 of section 142.803.

2. To claim an exemption and refund in accordance with this section, a person shall present to the director a statement containing a written verification that the claim is made under penalty of perjury and that states the total fuel tax paid in the applicable fiscal year for each vehicle for which the exemption and refund is claimed. The claim shall not be transferred or assigned, and shall be filed on or after July first, but not later than September thirtieth, following the fiscal year for which the exemption and refund is claimed. The claim statement may be submitted electronically, and shall at a minimum include the following information:

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 (1) Vehicle identification number of the motor vehicle into which the motor fuel was  
19 delivered;

20 (2) Date of sale;

21 (3) Name and address of purchaser;

22 (4) Name and address of seller;

23 (5) Number of gallons purchased; and

24 (6) Number of gallons purchased and charged Missouri fuel tax, as a separate item.

25 3. Every person shall maintain and keep records supporting the claim statement filed  
26 with the department of revenue for a period of three years to substantiate all claims for  
27 exemption and refund of the motor fuel tax, together with invoices, original sales receipts  
28 marked paid by the seller, bills of lading, and other pertinent records and paper as may be  
29 required by the director for reasonable administration of this chapter.

30 4. The director may make any investigation necessary before issuing an exemption  
31 and refund under this section, and may investigate an exemption and refund under this section  
32 after it has been issued and within the time frame for making adjustments to the tax pursuant  
33 to this chapter.

34 5. If an exemption and refund is not issued within forty-five days of an accurate and  
35 complete filing, as required by this chapter, the director shall pay interest at the rate provided  
36 in section 32.065 accruing after the expiration of the forty-five-day period until the date the  
37 exemption and refund is issued.

38 6. **(1) Except as provided in subdivision (2) of this subsection,** the exemption and  
39 refund specified in this section shall be available only with regard to motor fuel delivered into  
40 a motor vehicle with a gross weight, as defined in section 301.010, of twenty-six thousand  
41 pounds or less.

42 **(2) The exemption and refund specified in this subsection shall be available with**  
43 **regard to motor fuel delivered into a motor vehicle with a gross weight that exceeds**  
44 **twenty-six thousand pounds when the motor vehicle is owned by a corporation licensed**  
45 **in Missouri with its primary headquarters in Missouri, or owned by a sole proprietor**  
46 **whose home office is located in Missouri, provided that the corporation or sole**  
47 **proprietor submits documentation to the director that any exemption and refund**  
48 **claimed is based solely on fuel delivered into a motor vehicle while it was operating in**  
49 **the state of Missouri. If the motor vehicle was operated in multiple states, the applicant**  
50 **shall submit documentation that separates the fuel delivered to the vehicle while**  
51 **operating in other states from the fuel delivered to the vehicle while operating in the**  
52 **state of Missouri.**

53 7. The director shall promulgate rules as necessary to implement the provisions of  
54 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is

55 created under the authority delegated in this section shall become effective only if it complies  
56 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.  
57 This section and chapter 536 are nonseverable and if any of the powers vested with the  
58 general assembly pursuant to chapter 536 to review, to delay the effective date, or to  
59 disapprove and annul a rule are subsequently held unconstitutional, then the grant of  
60 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid  
61 and void.

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