

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 2303**  
**100TH GENERAL ASSEMBLY**

5159H.02C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To repeal sections 143.441 and 144.805, RSMo, and to enact in lieu thereof two new sections relating to aviation taxation.

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

Section A. Sections 143.441 and 144.805, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 143.441 and 144.805, to read as follows:

143.441. 1. The term "corporation" means every corporation, association, joint stock company and joint stock association organized, authorized or existing under the laws of this state and includes:

(1) Every corporation, association, joint stock company, and joint stock association organized, authorized, or existing under the laws of this state, and every corporation, association, joint stock company, and joint stock association, licensed to do business in this state, or doing business in this state, and not organized, authorized, or existing under the laws of this state, or by any receiver in charge of the property of any such corporation, association, joint stock company or joint stock association;

(2) Every railroad corporation or receiver in charge of the property thereof which operates over rails owned or leased by it and every corporation operating any buslines, trucklines, airlines, or other forms of transportation, **including, but not limited to, qualified air freight forwarders**, operating over fixed routes owned, leased, or used by it extending from this state to another state or states. **For purposes of this subdivision, "qualified air freight forwarder" means a taxpayer who meets all of the following requirements:**

(a) **The taxpayer is primarily engaged in the facilitation of the transportation of property by air;**

(b) **The taxpayer does not itself operate the aircraft; and**

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.

19           **(c) The taxpayer is in the same affiliated group as an airline;**

20           (3) Every corporation, or receiver in charge of the property thereof, which owns or  
21 operates a bridge between this and any other state; and

22           (4) Every corporation, or receiver in charge of the property thereof, which operates a  
23 telephone line or lines extending from this state to another state or states or a telegraph line or  
24 lines extending from this state to another state or states.

25           2. The tax on corporations provided in subsection 1 of section 143.431 and section  
26 143.071 shall not apply to:

27           (1) A corporation which by reason of its purposes and activities is exempt from federal  
28 income tax. The preceding sentence shall not apply to unrelated business taxable income and  
29 other income on which chapter 1 of the Internal Revenue Code imposes the federal income tax  
30 or any other tax measured by income;

31           (2) An express company which pays an annual tax on its gross receipts in this state;

32           (3) An insurance company which is subject to an annual tax on its gross premium  
33 receipts in this state;

34           (4) A Missouri mutual or an extended Missouri mutual insurance company organized  
35 under chapter 380; and

36           (5) Any other corporation that is exempt from Missouri income taxation under the laws  
37 of Missouri or the laws of the United States.

144.805. 1. In addition to the exemptions granted pursuant to the provisions of section  
2 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to  
3 144.525, sections 144.600 to 144.746, and section 238.235, and the provisions of any local sales  
4 tax law, as defined in section 32.085, and from the computation of the tax levied, assessed or  
5 payable pursuant to sections 144.010 to 144.525, sections 144.600 to 144.746, and section  
6 238.235, and the provisions of any local sales tax law, as defined in section 32.085, all sales of  
7 aviation jet fuel in a given calendar year to common carriers engaged in the interstate air  
8 transportation of passengers and cargo, and the storage, use and consumption of such aviation  
9 jet fuel by such common carriers, if such common carrier has first paid to the state of Missouri,  
10 in accordance with the provisions of this chapter, state sales and use taxes pursuant to the  
11 foregoing provisions and applicable to the purchase, storage, use or consumption of such aviation  
12 jet fuel in a maximum and aggregate amount of one million five hundred thousand dollars of  
13 state sales and use taxes in such calendar year.

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

18 with the department of revenue, pursuant to which such common carrier may pay directly to the  
19 department of revenue any applicable sales and use taxes on such aviation jet fuel up to the  
20 maximum aggregate amount of one million five hundred thousand dollars in each calendar year.  
21 The director of revenue shall adopt appropriate rules and regulations to implement the provisions  
22 of this section, and to permit appropriate claims for refunds of any excess sales and use taxes  
23 collected in calendar year 1993 or any subsequent year with respect to any such common carrier  
24 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 chapter,  
28 less the amounts specifically designated pursuant to the constitution or pursuant to section  
29 144.701 for other purposes, shall be deposited to the credit of the aviation trust fund established  
30 pursuant to section 155.090; provided however, the amount of such state sales and use tax  
31 revenues deposited to the credit of such aviation trust fund shall not exceed ten million dollars  
32 in each calendar year.

33           5. The provisions of this section and section 144.807 shall expire on December 31,  
34 [~~2023~~] **2033**.

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