

SENATE BILL NO. 11

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOON.

5950S.011

ADRIANE D. CROUSE, Secretary

AN ACT

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

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Section A. Section 142.822, RSMo, is repealed and one new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

142.822. 1. Motor fuel used for purposes of
2 propelling motor vehicles on highways shall be exempt from
3 the fuel tax collected under subsection 3 of section
4 142.803, and an exemption and refund may be claimed by the
5 taxpayer if the tax has been paid and no refund has been
6 previously issued, provided that the taxpayer applies for
7 the exemption and refund as specified in this section. The
8 exemption and refund shall be issued on a fiscal year basis
9 to each person who pays the fuel tax collected under
10 subsection 3 of section 142.803 and who claims an exemption
11 and refund in accordance with this section, and shall apply
12 so that the fuel taxpayer has no liability for the tax
13 collected in that fiscal year under subsection 3 of section
14 142.803.

15 2. To claim an exemption and refund in accordance with
16 this section, a person shall present to the director a
17 statement containing a written verification that the claim
18 is made under penalty of perjury and that states the total

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 fuel tax paid in the applicable fiscal year for each vehicle
20 for which the exemption and refund is claimed. The claim
21 shall not be transferred or assigned, and shall be filed on
22 or after July first, but not later than September thirtieth,
23 following the fiscal year for which the exemption and refund
24 is claimed. The claim statement may be submitted
25 electronically, and shall at a minimum include the following
26 information:

- 27 (1) Vehicle identification number of the motor vehicle
28 into which the motor fuel was delivered;
- 29 (2) Date of sale;
- 30 (3) Name and address of purchaser;
- 31 (4) Name and address of seller;
- 32 (5) Number of gallons purchased; and
- 33 (6) Number of gallons purchased and charged Missouri
34 fuel tax, as a separate item.

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

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

48 5. If an exemption and refund is not issued within
49 forty-five days of an accurate and complete filing, as
50 required by this chapter, the director shall pay interest at

51 the rate provided in section 32.065 accruing after the
52 expiration of the forty-five-day period until the date the
53 exemption and refund is issued.

54 6. [The exemption and refund specified in this section
55 shall be available only with regard to motor fuel delivered
56 into a motor vehicle with a gross weight, as defined in
57 section 301.010, of twenty-six thousand pounds or less.

58 7.] The director shall promulgate rules as necessary
59 to implement the provisions of this section. Any rule or
60 portion of a rule, as that term is defined in section
61 536.010, that is created under the authority delegated in
62 this section shall become effective only if it complies with
63 and is subject to all of the provisions of chapter 536 and,
64 if applicable, section 536.028. This section and chapter
65 536 are nonseverable and if any of the powers vested with
66 the general assembly pursuant to chapter 536 to review, to
67 delay the effective date, or to disapprove and annul a rule
68 are subsequently held unconstitutional, then the grant of
69 rulemaking authority and any rule proposed or adopted after
70 August 28, 2021, shall be invalid and void.

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