

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 2758
101ST GENERAL ASSEMBLY

5604H.03C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 142.822, RSMo, and to enact in lieu thereof one new section relating to motor fuel tax refunds, with an emergency clause.

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Section A. Section 142.822, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 142.822, to read as follows: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

2. (1) The exemption and refund shall be issued on a fiscal year basis, **based on the motor fuel tax paid and collected through the end of fiscal year 2022**, 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) **Beginning in fiscal year 2023, exemptions and refunds issued under this section shall be based on the calendar year. Any fuel taxes collected under subsection 3 of section 142.803 from July 1, 2022, to December 31, 2022, shall be reported under the provisions of subsection 4 of this section. Any fuel taxes collected under subsection 3 of section 142.803 from January 1, 2023, to December 31, 2023, and each tax year thereafter, shall be reported under the provisions of subsection 4 of this section. Exemptions and refunds shall be issued to persons who pay the fuel tax collected under**

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 **subsection 3 of section 142.803 and who claim an exemption and refund in accordance**
20 **with this section, and shall apply so that the fuel taxpayer has no liability for the tax**
21 **collected in the corresponding tax year under subsection 3 of section 142.803.**

22 ~~2.]~~ **3.** To claim an exemption and refund in accordance with **subdivision (1) of**
23 **subsection 2 of** this section, a person shall present to the director a statement containing a
24 written verification that the claim is made under penalty of perjury and that states the total
25 fuel tax paid in the applicable fiscal year for each vehicle for which the exemption and refund
26 is claimed. The claim shall not be transferred or assigned, and shall be filed on or after July
27 first, but not later than September thirtieth, following the fiscal year for which the exemption
28 and refund is claimed. The claim statement may be submitted electronically, and shall at a
29 minimum include the following information:

30 (1) ~~[Vehicle identification number of the motor vehicle into which the motor fuel was~~
31 ~~delivered;~~

32 ~~(2) Date of sale;~~

33 ~~(3) Name and address of purchaser;~~

34 ~~[(4) Name and address of seller;~~

35 ~~(5)]~~ **(2) Total number of gallons purchased during the fiscal year for which the**
36 **exemption and refund are claimed; ~~and~~**

37 ~~(6)]~~ **(3) Number of gallons purchased and charged Missouri fuel tax, as a separate**
38 **item, if different from the total gallons purchased during the fiscal year for which the**
39 **exemption and refund are claimed; and**

40 **(4) Make and model of the vehicle into which the motor fuel was delivered.**

41 **4.** To claim an exemption and refund in accordance with **subdivision (2) of**
42 **subsection 2 of** this section, a person shall present to the director a statement containing
43 a written verification that the claim is made under penalty of perjury and that states the
44 total fuel tax paid in the applicable calendar year for each vehicle for which the
45 exemption and refund is claimed. The claim shall not be transferred or assigned and
46 shall be filed on or after January fifteenth but not later than April fifteenth after the
47 close of the tax year for which the exemption and refund is claimed. The claim
48 statement may be submitted electronically and shall at a minimum include the following
49 information:

50 **(1) Name and address of purchaser;**

51 **(2) Total number of gallons purchased during the calendar year for which the**
52 **exemption and refund are claimed;**

53 **(3) Number of gallons purchased and charged Missouri fuel tax, as a separate**
54 **item, if different from the total gallons purchased during the calendar year for which**
55 **the exemption and refund are claimed; and**

56 **(4) Make and model of the vehicle into which the motor fuel was delivered.**

57 ~~[3-]~~ **5.** Every person shall maintain and keep records supporting the claim statement
58 filed with the department of revenue for a period of three years to substantiate all claims for
59 exemption and refund of the motor fuel tax, together with invoices, original sales receipts
60 marked paid by the seller, bills of lading, and other pertinent records and paper **if available**
61 **and provided by the seller and** as may be required by the director for reasonable
62 administration of this chapter.

63 ~~[4-]~~ **6.** The director may make any investigation necessary before issuing an
64 exemption and refund under this section, and may investigate an exemption and refund under
65 this section after it has been issued and within the time frame for making adjustments to the
66 tax pursuant to this chapter.

67 ~~[5-]~~ **7.** If an exemption and refund is not issued within forty-five days of an accurate
68 and complete filing, as required by this chapter, the director shall pay interest at the rate
69 provided in section 32.065 accruing after the expiration of the forty-five-day period until the
70 date the exemption and refund is issued.

71 ~~[6-]~~ **8.** The exemption and refund specified in this section shall be available only with
72 regard to motor fuel delivered into a motor vehicle with a gross weight, as defined in section
73 301.010, of twenty-six thousand pounds or less.

74 ~~[7-]~~ **9.** The director shall promulgate rules as necessary to implement the provisions of
75 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is
76 created under the authority delegated in this section shall become effective only if it complies
77 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028.
78 This section and chapter 536 are nonseverable and if any of the powers vested with the
79 general assembly pursuant to chapter 536 to review, to delay the effective date, or to
80 disapprove and annul a rule are subsequently held unconstitutional, then the grant of
81 rulemaking authority and any rule proposed or adopted after August 28, 2021, shall be invalid
82 and void.

Section B. Because immediate action is necessary for Missouri residents and
2 businesses to be relieved from overly burdensome tax procedures, section A of this act is
3 deemed necessary for the immediate preservation of the public health, welfare, peace, and
4 safety, and is hereby declared to be an emergency act within the meaning of the constitution,
5 and section A of this act shall be in full force and effect upon its passage and approval.

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