SENATE AMENDMENT NO.

Offered by	 Of	
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Amend <u>Senate</u> Bill No. <u>38</u>, Page <u>1</u>, Section <u>Title</u>, Line <u>4</u>,

2	by striking the words "electric bicycles" and inserting in		
3	lieu thereof "alternative fuel vehicles"; and		
4	Further amend said bill and page, section A, line 7 by		
5	inserting after all of said line the following:		
6	"135.1000. 1. As used in this section, the following		
7	terms shall mean:		
8	(1) "Department", the department of economic		
9	<pre>development;</pre>		
10	(2) "Motor vehicle", the same meaning as defined		
11	pursuant to section 301.010;		
12	(3) "Qualified clean-burning motor vehicle fuel		
13	<pre>property":</pre>		
14	(a) Equipment installed to modify a motor vehicle		
15	which is propelled by gasoline or diesel fuel so that the		
16	vehicle may be propelled by a hydrogen fuel cell, compressed		
17	natural gas, liquefied natural gas, or liquefied petroleum		
18	gas. Such equipment shall:		
19	a. Be new, not previously used to modify or retrofit		
20	any motor vehicle propelled by gasoline or diesel fuel;		
21	b. Meet all federal motor vehicle safety standards		
22	provided pursuant to 49 C.F.R. 571; and		
23	c. For any commercial motor vehicle, meet all federal		
24	motor carrier safety regulations provided pursuant to 49		
25	<u>C.F.R. 390;</u>		

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         (b) A motor vehicle originally equipped so that the
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    vehicle may be propelled by a hydrogen fuel cell, compressed
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    natural gas, liquefied natural gas, or liquefied petroleum
    gas, but only to the extent of the portion of the basis of
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    such motor vehicle which is attributable to the storage of
    such fuel, the delivery to the engine of such motor vehicle
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    of such fuel, and the exhaust of gases from combustion of
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    such fuel; or
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         (c) Property, not including a building and its
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    structural components, which is:
         a. Directly related to the delivery of compressed
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    natural gas, liquefied natural gas or liquefied petroleum
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    gas, or hydrogen, for commercial purposes or for a fee or
    charge, into the fuel tank of a motor vehicle propelled by
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    such fuel including compression equipment and storage tanks
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    for such fuel at the point where such fuel is so delivered,
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    provided such property is not used to deliver such fuel into
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    any other type of storage tank or receptacle and such fuel
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    is not used for any purpose other than to propel a motor
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    vehicle; or
         b. A metered-for-fee, public access recharging system
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    for motor vehicles propelled in whole or in part by
    electricity. Such property shall be new and shall not have
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    been previously installed or used to refuel vehicles powered
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    by compressed natural gas, liquefied natural gas or
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    liquefied petroleum gas, hydrogen, or electricity;
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         (4) "State tax liability", any liability incurred by a
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    taxpayer pursuant to the provisions of chapter 143,
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    exclusive of the provisions relating to the withholding of
    tax as provided for in sections 143.191 to 143.265 and
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    related provisions;
         (5) "Taxpayer", a person, firm, a partner in a firm,
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corporation, or a shareholder in an S corporation doing

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- 59 business in the state of Missouri and subject to the state
 60 income tax imposed by the provisions of chapter 143.
- 61 2. For all tax years beginning on or after January 1,
- 62 2022, a taxpayer shall be allowed a tax credit against the
- 63 taxpayer's state tax liability for costs incurred in
- 64 purchasing or installing qualified clean-burning motor
- of vehicle fuel property placed in service after December 31,
- 66 2021, provided that the state shall not allow credit under
- 67 this subsection in excess of a total of three million
- 68 dollars in one tax year.
- 69 3. In order to receive a tax credit pursuant to this
- section, a taxpayer shall apply to the department on forms
- 71 to be provided by the department. The tax credit shall be
- 72 calculated as follows:
- 73 (1) For qualified clean-burning motor vehicle fuel
- 74 property defined in paragraph (a) or (b) of subdivision (3)
- 75 of subsection 2 of this section, forty-five percent of the
- 76 cost of the qualified clean-burning motor vehicle fuel
- 77 property; and
- 78 (2) For qualified clean-burning motor vehicle fuel
- 79 property defined in paragraph (c) of subdivision (3) of
- 80 subsection 2 of this section, a per-location credit of
- 81 seventy-five percent of the cost of the qualified clean-
- 82 burning motor vehicle fuel property;
- 4. In cases where a motor vehicle is purchased by a
- 84 taxpayer with qualified clean-burning motor vehicle fuel
- 85 property installed by the manufacturer of such motor vehicle
- 86 and no credit has been claimed pursuant to subdivision (1)
- 87 of subsection 3 of this section by any prior owner of such
- 88 vehicle, and in which the taxpayer is unable or elects not
- 89 to determine the exact basis which is attributable to such
- 90 property, the taxpayer may claim a credit in an amount not

- 91 exceeding the lesser of ten percent of the cost of the motor 92 vehicle or one thousand five hundred dollars.
- 93 <u>5. If the tax credit authorized pursuant to this</u>
 94 <u>section exceeds the taxpayer's state tax liability, the</u>
 95 <u>difference shall not be refunded to the taxpayer, but may be</u>
 96 carried forward to any subsequent taxable year, not to
- 97 exceed a total of five years.
- 98 <u>6. No tax credits shall be authorized pursuant to this</u> 99 section unless an appropriation is made for such tax credits.
- 7. The department shall promulgate rules to implement
 the provisions of this section. Any rule or portion of a
 rule, as that term is defined in section 536.010, that is
 created under the authority delegated in this section shall
- become effective only if it complies with and is subject to
- all of the provisions of chapter 536 and, if applicable,
- section 536.028. This section and chapter 536 are
- nonseverable and if any of the powers vested with the
- 108 general assembly pursuant to chapter 536 to review, to delay
- the effective date, or to disapprove and annul a rule are
- subsequently held unconstitutional, then the grant of
- rulemaking authority and any rule proposed or adopted after
- August 28, 2021, shall be invalid and void.
- 8. Pursuant to section 23.253 of the Missouri Sunset
- 114 Act:
- 115 (1) The new program authorized under this section
- shall automatically sunset on August 28, 2024, unless
- 117 reauthorized by an act of the general assembly; and
- (2) If such program is reauthorized, the program
- authorized under this section shall automatically sunset
- twelve years after the effective date of the
- 121 reauthorization; and
- 122 (3) This section shall terminate on September first of 123 the calendar year immediately following the calendar year in

- which a program authorized under this section is sunset.";
- **125** and
- 126 Further amend the title and enacting clause accordingly.