



RULES OF
Department of Revenue
Division 10—Director of Revenue
Chapter 6—Motor Vehicle Fuel Tax

Title	Page
12 CSR 10-6.010 Revocation of Private Rulings (Rescinded July 30, 2018).....	3
12 CSR 10-6.020 Bonding Requirements	3
12 CSR 10-6.030 Motor Fuel Bond Trust Fund.....	3
12 CSR 10-6.100 Motor Fuel Tax Exemption for Operators of Public Mass Transportation Service	4



TITLE 12 – DEPARTMENT OF REVENUE
Division 10 – Director of Revenue
Chapter 6 – Motor Vehicle Fuel Tax

12 CSR 10-6.010 Revocation of Private Rulings
 (Rescinded July 30, 2018)

AUTHORITY: section 142.300, RSMo 1986. Regulation 10-101 was filed Dec. 31, 1975, effective Jan. 10, 1976. Rescinded: Filed Jan. 26, 2018, effective July 30, 2018.

12 CSR 10-6.020 Bonding Requirements

PURPOSE: This rule establishes procedures whereby the director may reject surety bonds issued by an insurance company suspended by the Missouri Division of Insurance. The rule also sets forth that the director can require that a new bond shall be posted if the taxpayer has a surety bond issued by a suspended surety company.

PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) When applying for a motor fuel license, a Cash Bond Form 332 or Surety Bond Form 331 must be submitted with the application.

(2) Prior to the suspension of the authority of a surety company, written notification shall be sent via certified mail to the surety company of the impending suspension. If a written response is not received within ten (10) days stating a good cause why the suspension should not be implemented, the suspension shall be implemented and the surety will remain suspended until such time the restitution is made or the surety company is reinstated at the discretion of the director.

(3) The department shall require all licensees bonded with a surety company whose license to do business in Missouri has been suspended by the Division of Insurance to obtain a new surety bond with a company whose license is in good standing with the Missouri Division of Insurance.

(4) All motor fuel accounts (licensed under Chapter 142, RSMo) with surety bonds issued by a suspended surety company are required to replace each bond within sixty (60) days for motor fuel licensees from the date of notification by the director.

(5) The forms Cash Bond Form 332 and Surety Bond Form 331 are incorporated by reference and made a part of this rule as published by Missouri Department of Revenue, and are available at www.dor.mo.gov or Harry S Truman State Office Building, 301 W. High Street, Jefferson City, MO 65101, dated May 2, 2023. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: sections 142.881, 142.884, 142.887, 142.890, and 142.896, RSMo 2016. Regulation 10-100 was filed Nov. 6, 1975, effective Nov. 16, 1975. Amended: Filed June 17, 1986, effective Sept.*

26, 1986. Amended: Filed July 17, 2023, effective Feb. 29, 2024.

**Original authority: 142.881, RSMo 1998; 142.884, RSMo 1998; 142.887, RSMo 1998; 142.890, RSMo 1998; and 142.896, RSMo 1998, amended 1999.*

12 CSR 10-6.030 Motor Fuel Bond Trust Fund

PURPOSE: Section 142.896, RSMo, creates the Motor Fuel Bond Trust Fund as an alternative to posting a surety bond, cash bond, certificate of deposit, or letter of credit for qualifying distributors. This rule sets the rate for contributions made to the fund and the minimum/maximum amount the fund may contain.

(1) In general, all distributors must post a bond with the department. In lieu of posting a surety bond, cash bond, certificate of deposit or letter of credit, a qualifying distributor may contribute to the Motor Fuel Bond Trust Fund, at the rate prescribed by this rule.

(2) Definition of Terms.

(A) Distributor—any person required by section 142.893, RSMo, to obtain a distributor's license.

(B) Qualifying distributor—a distributor that met all the requirements for participating in the Motor Fuel Bond Trust Fund prior to the effective date of this rule, or that completes three (3) consecutive years of satisfactory tax compliance.

(C) Satisfactory tax compliance—the act of filing all reports and making all payments in the time and manner prescribed by Chapter 142, RSMo.

(3) Basic Application of Tax.

(A) The contribution rate to the Motor Fuel Bond Trust Fund for motor fuel is as follows:

1. \$0.0024 July 1, 2006, through September 30, 2021;
2. \$0.0028 October 1, 2021, through June 30, 2022;
3. \$0.0031 July 1, 2022, through June 30, 2023;
4. \$0.0035 July 1, 2023, through June 30, 2024;
5. \$0.0038 July 1, 2024, through June 30, 2025; and,
6. \$0.0042 July 1, 2025, forward.

(B) The contribution rate to the Motor Fuel Bond Trust Fund for aviation gasoline is \$0.0013 per gallon for aviation gasoline effective July 21, 2006.

(C) The contribution rate to the Motor Fuel Bond Trust Fund for compressed natural gas (CNG) and liquefied natural gas (LNG) is—

1. \$0.0016 January 1, 2016, through December 31, 2024; and
2. \$0.0024 January 1, 2025, forward.

(D) The contribution rate to the Motor Fuel Bond Trust Fund for propane is—

1. \$0.0016 August 28, 2017, through December 31, 2024; and
2. \$0.0024 January 1, 2025, forward.

(E) The rate per gallon applies to all gallons purchased from Missouri licensed suppliers and all gallons imported during the month subject to taxes and/or fees.

(F) Qualifying distributors that choose to participate in the fund must make contributions until the fund reaches a maximum of one (1) million dollars, except as noted in subsection (3)(H) below.

(G) When the fund reaches the maximum, participating distributors are not required to make additional contributions to the fund until the fund is reduced to five hundred thousand dollars (\$500,000), at which time the contributions will be reinstated.



(H) A qualifying distributor must pay into the fund for a minimum of one (1) year after it elects to participate even if the fund has reached the one (1) million dollar cap.

(4) Examples.

(A) A qualifying distributor imports 500,000 gallons of gasoline into Missouri on a monthly basis in 2020. Instead of purchasing a surety bond for three times the monthly liability, the distributor chooses to contribute to the Motor Fuel Bond Trust Fund. The monthly contribution required is \$1,200 (500,000 × \$0.0024).

(B) A qualifying distributor purchases 100,000 gallons of aviation gasoline for sale in Missouri on a monthly basis in 2020. Instead of providing a letter of credit for three times the monthly liability, the distributor chose to contribute to the Motor Fuel Bond Trust Fund. The monthly contribution required is \$130 (100,000 × \$0.0013).

(C) A qualifying distributor that has previously posted a cash bond chooses to participate in the Motor Fuel Bond Trust Fund. At the time the distributor makes the election to participate in the fund, the fund contains one million dollars and participating distributors are not making contributions. As a newly participating distributor, the distributor must make contributions for at least one year even though the fund has reached the maximum.

*AUTHORITY: sections 142.896.3 and 142.953, RSMo 2016. * Original rule filed Oct. 31, 2005, effective May 30, 2006. Amended: Filed May 2, 2023, effective Dec. 30, 2023.*

**Original authority: 142.896, RSMo 1998, amended 1999, and 142.953, RSMo 1998.*

12 CSR 10-6.100 Motor Fuel Tax Exemption for Operators of Public Mass Transportation Service

PURPOSE: Section 142.817, RSMo, exempts operators of public mass transportation service from motor fuel tax. This rule explains how the exemption is to be claimed.

PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) In general, fuel used to operate public mass transportation services is not subject to Missouri motor fuel tax. Fuel that is not subject to Missouri motor fuel tax is subject to Missouri state and local sales tax, unless otherwise exempted under Chapter 144, RSMo.

(2) Basic Application.

(A) Operators of public mass transportation services who purchase fuel and paid the Missouri motor fuel tax may obtain a refund of the tax. The operator of the public mass transportation service must certify to the department, on a Form 5141 Public Mass Transportation Operator Exemption Certificate, that the motor fuel will be used exclusively in the operation of the mass transportation service.

1. The operator must submit the claim on a Form 4923 Non-Highway Use Motor Fuel Refund Claim within one (1) year

of the date of purchase or April 15 of the year following the purchase, whichever is later.

2. The refund will equal the motor fuel tax, less all applicable state and local sales taxes unless the entity is otherwise exempt from Missouri sales tax.

(B) Ultimate vendors may make bulk sales of motor fuel to the exempt public mass transportation service without collecting the state motor fuel tax. The ultimate vendor that purchased the motor fuel and paid the Missouri motor fuel tax may obtain a refund if the ultimate vendor sold the motor fuel without charging the Missouri motor fuel tax.

1. Operators must furnish the ultimate vendor a Form 5141 Public Mass Transportation Operator Exemption Certificate in order to purchase the motor fuel without being charged the Missouri motor fuel tax.

2. Any ultimate vendor who is a retailer, and not licensed as a supplier or distributor, must submit the claim on a Form 4923 Non-Highway Use Motor Fuel Refund Claim within two (2) years of the date of purchase.

3. If the ultimate vendor is licensed as a Missouri supplier or distributor, the claim for refund must be submitted on a Form 4923 Non-Highway Use Motor Fuel Refund Claim and must be filed within three (3) years of the date of purchase.

4. The ultimate vendor must collect and remit to the department any applicable state and local sales taxes at the rate in effect at the vendor's place of business.

(3) Examples.

(A) A public mass transportation service operator has vehicles that operate on gasoline or gasohol. The operator goes to the pump to fuel its vehicles. The operator will purchase the gasoline or gasohol subject to all taxes and may apply for a refund of the state motor fuel tax.

(B) A public mass transportation service operator has vehicles that operate on diesel fuel. The operator may purchase clear diesel fuel subject to the state motor fuel tax and apply for a refund or if allowed under federal law, it may purchase dyed diesel fuel, which is exempt from state and federal fuel tax. It is required to complete and provide the ultimate vendor with an exemption certificate prior to filling any vehicles or ordering any dyed diesel fuel.

(C) A public mass transportation service operator has bulk storage facilities for the motor fuel used to fuel its vehicles. The ultimate vendor who delivers the motor fuel may sell the product without charging the motor fuel tax. The ultimate vendor would charge any applicable sales tax unless the operator is exempt from sales tax under state law. The ultimate vendor would then apply for a refund of the motor fuel tax it paid on the motor fuel but did not collect from the operator.

(D) A public mass transportation service operator has vehicles that operate on diesel fuel and meet the exemption requirements under federal law. Its routes include states other than Missouri, and the other state does not allow the use of dyed diesel fuel on public roadways. Even though Missouri and the federal government would allow the use of dyed diesel fuel, the operator must purchase and use clear fuel in the vehicles that cross into the neighboring state.

(4) The forms 5141 Public Mass Transportation Operator Exemption Certificate and 4923 Non-Highway Use Motor Fuel Refund Claim are incorporated by reference and made a part of this rule as published by Missouri Department of Revenue, and are available at www.dor.mo.gov or Harry S Truman State Office Building, 301 W. High Street, Jefferson City, MO 65101, dated April 25, 2023. This rule does not incorporate any subsequent



amendments or additions.

AUTHORITY: sections 136.035 and 142.817, RSMo 2016, and sections 142.824 and 144.030, RSMo Supp. 2023. Emergency rule filed Aug. 14, 2007, effective Aug. 28, 2007, expired Feb. 23, 2008. Original rule filed Aug. 14, 2007, effective Feb. 29, 2008. Amended: Filed July 17, 2023, effective Feb. 29, 2024.*

**Original authority: 136.035, RSMo 1951, amended 2001; 142.817, RSMo 2007; 142.824, RSMo 1998, amended 1999; and 144.030, RSMo 1939, amended 1941, 1943, 1945, 1949, 1961, 1965, 1967, 1969, 1977, 1979, 1980, 1982, 1983, 1985, 1986, 1988, 1989, 1991, 1994, 1995, 1996, 1997, 1998, 1999, 2003, 2004, 2005, 2007.*