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SECRETARY OF STATE
ADMINISTRATIVE RULES

Title 7—DEPARTMENT OF TRANSPORTATION
Division 10—Missouri Highways and Transportation Commission
Chapter 25—Motor Carrier Operations

PROPOSED AMENDMENT

COPY

7 CSR 10-25.070 Definitions. The Missouri Highways and Transportation Commission is amending section (1).

PURPOSE: This proposed amendment clarifies the definition of bulk fuel storage, fuel trip permit miles, nontaxable fuel, nontaxable miles, off highway/road miles and power take off; removes a definition no longer needed and updates incorporated by reference materials.

[PUBLISHER'S NOTE: The secretary of state has determined that the publication of the entire text of the material which 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 used in administrative rules 7 CSR 10-25.070 through 7 CSR 10-25.073, the following words and phrases have the meaning set forth here in this rule:

(A) "Agreement" means the International Fuel Tax Agreement (IFTA), which is incorporated herein by reference and made a part of this rule as published by the International Fuel Tax Association, Inc., 912 West Chandler Blvd., B-7, Chandler, AZ 85225, revised **July**[*anuary*] **1**, 20[*07*]**15**. This rule does not incorporate any subsequent amendments or additions of this manual;

(B) "Bulk fuel storage" means [*when a licensee maintains tax paid fuel in*]a bulk fuel storage [*tank*]**facility is being used to** [*that will be*]redistribute[*d*]**tax paid fuel** into qualified vehicles as needed. [*A licensee*]**Credit may be claimed on the** [*gallons as a*]tax paid purchase, on the IFTA return under "**tax-paid gallons**", as it is placed into the tanks of qualified vehicles [*but not before*]**provided the licensee maintains the date of withdrawal, number of gallons or liters withdrawn, fuel type, unit number of the vehicle into which the fuel was placed and purchase invoices and inventory records showing that tax was paid on the bulk fuel purchases;**

(C) "Cash bond" means a guaranteed payment to cover any outstanding tax liability;

(D) "Commission" means the Missouri Highways and Transportation Commission created in Article IV, Section 29 of the *Missouri Constitution*;

(E) "Director" means the director of the Motor Carrier Services Division of the Missouri Department of Transportation who is the official designated by the commission to be responsible for administration of the Agreement;

(F) "Fuel trip permit miles" means miles accumulated while operating on a temporary fuel permit. Fuel trip permit miles are not [*considered*]taxable miles in any **member** jurisdiction. [*These*]**Fuel trip permit miles** [*would be*]**are included** [*in*]**as total miles traveled on the quarterly tax return but are not included as** [*total*]taxable miles **for the jurisdiction that issued the permit;**

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(G) "Idle time" means fuel used when the engine is running but not propelling the vehicle;

(H) "IFTA" means the International Fuel Tax Agreement;

(I) [*Non-IFTA miles*] means miles traveled in jurisdictions that are not members of IFTA. These miles must be included on the IFTA quarterly return in order to determine the correct miles per gallon;

(J) "Nontaxable fuel" [means fuel purchased from a non-IFTA jurisdiction or used to operate unlicensed equipment that is drawn from a supply tank of a motor vehicle] is tax-paid fuel used to power a vehicle on roads other than the state's public highways (off-highway use); fuel used to operate devices mounted on the vehicle and powered by a power take-off (PTO) attached to the vehicle's transmission or used to power a refrigeration unit, generator, or any similar equipment wherein fuel is not used to power the tractor. Nontaxable fuel uses do not affect IFTA reporting. The IFTA quarterly tax return must include all gallons used by the licensee's qualified motor vehicles during the reporting period. Missouri allows refunds of fuel use tax on fuel used for purposes other than operating on the state's public highway system. To recover fuel tax paid on fuel used in other non-taxable ways, a licensee must file a claim for motor fuel tax refund with the Missouri Department of Revenue;

(K) "Nontaxable mile[age]s" [means miles traveled that are not subject to motor fuel taxes] are miles traveled while using a fuel trip permit. Fuel trip permit miles are not taxable miles in any member jurisdiction. Fuel trip permit miles are included as "total miles" on the quarterly tax return but are not included as "taxable miles" for the jurisdiction that issued the permit. Toll miles are taxable miles. Toll fees are not fuel taxes;

(L) "Off highway/road miles" [means any] are miles not driven on a public highway. These miles are [not] taxable [in Missouri but may be in some IFTA member jurisdictions] on the IFTA quarterly tax form in the total miles and taxable miles section. A licensee's IFTA quarterly tax return must include all miles traveled by qualified motor vehicles during the reporting period. Missouri allows refunds of motor fuel taxes paid on fuel used for purposes other than operating on the state's public highway system. Licensees can claim a motor fuel tax refund with the Missouri Department of Revenue;

(M) "Power of attorney" means a written statement legally authorizing a person to act on behalf of the applicant or licensee; and

(N) "Power Take Off (PTO) Equipment" means [vehicle-] any accessory that is mounted onto, or an integral part of, the transmission of a motor vehicle that is registered for highway purposes and the equipment [that] is powered by the main engine that also propels the vehicle.

*AUTHORITY: sections 142.617, 226.130 and 301.275, RSMo 2000 and 226.008, RSMo Supp. 2007. * This rule originally filed as 12 CSR 20-7.010. Original rule filed Nov. 1, 1991, effective March 9, 1992. Moved to 7 CSR 10-25.070 and amended: Filed Aug. 9, 2007, effective Feb. 29, 2008. Amended: Filed October 14, 2016.*

**Original authority: 142.617, RSMo 1988, amended 1998; 226.130, RSMo 1939, amended 1993, 1995; 226.008, RSMo 1988, amended 1993, 2002; and 301.275, RSMo 1958.*

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Transportation, Pam Harlan, Secretary to the Commission, PO Box 270, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*