

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

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ADMINISTRATIVE RULES

PROPOSED AMENDMENT

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7 CSR 10-25.072 Fuel Tax Returns. The Missouri Highways and Transportation Commission is amending sections (2), (5), (13), (14), (15), and (19); deleting sections (8) and (9), and renumbering sections (11) through (19).

PURPOSE: This proposed amendment removes unnecessary language and allows eligible licensees to file their four quarterly tax returns at once.

(2) *[Quarterly returns are provided to the licensee at no charge at least thirty (30) days prior to the due date. Failure to receive the authorized return form does not relieve the licensee of the obligation to file the required return.]* **Licensees that travel less than five thousand (5,000) miles during a single calendar year in jurisdictions other than the State of Missouri may qualify to file all four quarterly IFTA returns at one time. The returns are due on or before January 31 of the following year.**

(5) Quarterly returns may be sent via United States mail, delivered in person, **facsimile** or electronically filed.

(8) *[Gallons of fuel consumed during idle time are taxable and must be reported on the IFTA quarterly return.*

(9) *Fuel used in a tank separate from the tank that propels the power unit is defined as reefer fuel. This fuel is not subject to tax and should not be included on the IFTA quarterly return. Refunds may be obtained by contacting the Missouri Department of Revenue, Taxation Bureau.*

(10) *J* Payment of all taxes, penalties, and interest, if applicable, due and owing to all IFTA member jurisdictions shall accompany the quarterly tax return. Any licensee may be required to make all payments by certified check or money order for good cause determined by the commission's Motor Carrier Services Division (MCS) director or his/her designee.

(11) *9* Quarterly returns, after calculating all taxes owed to jurisdictions operated in during the quarter by the licensee, that result *[s]* in a credit to the licensee, may be refunded at the request of the licensee or credit may be accumulated to use on subsequent quarterly returns not to exceed eight (8) calendar quarters. Refunds of accumulated credits shall only be issued on credits of ten dollars (\$10) or more.

(12) *10* Refunds to licensees will only be made when all tax liability, including audit assessments, have been satisfied to all applicable jurisdictions.

(13) *11* A return not filed by the due date shall be considered as late and any taxes due delinquent. If the return is received on or before the due date, but rejected because the return is not sufficient for processing and the return is received a second or subsequent time after the due date, penalty and interest will be assessed. *[A return shall contain total miles traveled in all*

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jurisdictions, total fuel consumed in all jurisdictions, total miles, total taxable miles, and tax paid gallons to be processed.]

([14]12) A licensee who files a late return or who fails to pay taxes due by the required due date shall be subject to a penalty of fifty dollars (\$50) or ten percent (10%) of the tax due, whichever is greater even if no tax is due or the licensee is entitled to a refund or credit of any taxes paid. The licensee may request in writing that the late penalty be waived by the MCS director or his/her designee. The waiver may be granted *[one (1) time only over a period of three (3) calendar years or]*for *[other]*circumstances which the director or his/her designee deems appropriate.

([15]13) A licensee who fails to pay taxes due shall be assessed interest at the rate *[of twelve percent (12%) per annum as]*established by the Agreement. The interest due on taxes owing to other jurisdictions shall not be waived without prior written approval from such other jurisdictions.

([16]14) A licensee may be required by the commission to post a cash bond: a) to reinstate a suspended account; or b) when in the commission's discretion, a bond is required to protect the interests of the IFTA member jurisdictions. The IFTA license can be suspended for non-filing of a quarterly tax return and/or delinquent taxes, penalties, and/or interest. Licensees will be notified thirty (30) days after the required due date that their account is in jeopardy of being suspended. Failure to respond within thirty (30) days of the notification will result in a Notice of Suspension.

([17]15) To reinstate an IFTA license, all delinquent quarterly returns must be filed and all outstanding taxes, penalties, and/or interest paid. Licensees with a tax liability of more than one hundred twenty-five dollars (\$125) are required to post a cash bond in the amount twice the average tax liability. The minimum bond amount to be posted will be three hundred dollars (\$300). The MCS bond form must be completed in the exact name as the IFTA fleet, must be signed and notarized. The MCS director or his/her designee may reduce the bond amount for other circumstances which the director or his/her designee deems appropriate.

([18]16) Licensees may request their bond to be refunded upon closing their IFTA fleet or if they have filed timely returns for the last three (3) years and all tax liabilities and assessments have been satisfied.

([19]17) Any contractor or subcontractor of the commission that is subject to regulation under these administrative rules shall at all times while conducting business with the commission under such contract be in good standing with the laws of the [s]State of Missouri and the administrative rules of the commission, or shall obtain full compliance with such laws or rules within ten (10) days of being notified of noncompliance by MCS.

*AUTHORITY: sections 142.617, 226.130 and 301.275, RSMo 2000 and 226.008, RSMo Supp. 2007. * This rule previously filed as 12 CSR 20-7.030. Original rule filed Nov. 1, 1991, effective March 9, 1992. Moved to 7 CSR 10-25.072 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.*