

Missouri Department of Transportation
Patrick K. McKenna, Director

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DATE: September 3, 2021

TO: IFTA, Inc.

FROM: Missouri Department of Transportation

RE: CNG, LNG and Propane Fuel Tax Rate Error

The Missouri Department of Transportation recently discovered an error in reporting updated CNG, LNG and Propane fuel tax rates to IFTA, Inc. The error resulted in incorrect fuel tax rates for these fuel types effective 1/1/2020. Table 1, Missouri CNG, LNG and Propane Fuel Tax Rates displays a correct graduated increase schedule. Missouri will upload corrected fuel tax rates with fourth quarter rate changes.

Fuel Type	Current IFTA Rate	Effective Date	Missouri Law Rate
CNG – Compressed Natural Gas LNG – Liquefied Natural Gas	.05	Prior to 1/1/2020	.05
		1/1/2020	.11
		1/1/2025	.17
Propane	.17	Prior to 1/1/2025	.11
		1/1/2025	.17

Table 1 – Missouri CNG, LNG and Propane Fuel Tax Rates

Missouri will begin invoicing and refunding individual licensees impacted by the errors in the month of September. The first round of invoicing and refunds will be for all CNG, LNG and Propane activity within the state of Missouri that was reported to the IFTA, Inc. clearinghouse 1/1/2020 to 7/31/2021 for the impacted reporting periods. A second round of invoices and refunds will take place in spring of 2022 for all activity reported to the IFTA, Inc. clearinghouse for 8/1/2021 to 12/31/2021 for the impacted reporting periods. Missouri is contacting individual licensees as permitted by the IFTA Procedures Manual, section P1120.300.

The following rules apply to invoices and refunds.

- All activity reported to Missouri by a licensee will be combined in to one total due or refund.
- Credits less than \$10 will not be refunded.
- Amount due less than \$10 will not be invoiced.
- Invoices and refunds will include reporting period year, quarter and tax due/credit.
- Invoices and refunds will include an explanation of the fuel tax error.

If additional information is required, please contact Missouri Department of Transportation, Motor Carrier Services Division at 1.866.831.6277, select option 4.



Our mission is to provide a world-class transportation system that is safe, innovative, reliable and dedicated to a prosperous Missouri.

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