MISSOURI DEPARTMENT OF REVENUE

STATE OF MISSOURI
DEPARTMENT OF REVENUE

573-751-2611

TAX REQUIREMENTS OF CLEAR AND DYED MOTOR FUEL

CUSTOMER TYPE	CLEAR FUEL TAX	DYED DIESEL FUEL TAX	SALES TAX	COMMENTS
On-Road Use (Farmers, Trucks, Cars, etc.)	Yes	N/A	No	Dyed diesel fuel cannot be used for on-road purposes.
Agricultural Purposes (Including Floatation Tire Vehicles)	Yes **	No	No	Motor fuel purchased for agricultural purposes is exempt from all sales tax. Taxpayers must furnish seller with a Form 149 Sales/Use Tax Exemption Certificate. Bulk sales of one hundred gallons or more of gasoline made to farmers and delivered by the ultimate vender to a farm location for agricultural purposes only may be made exempt from motor fuel tax. Form 5084 must be completed by farmer and given to ultimate vendor.
Home Heating	Yes**	No	No	Local sales tax may apply to diesel fuel or heating oil only.
Commercial Off-Road Use (Excavating Equipment, Contractors, Quarries, Commercial Heating, Etc.)	Yes**	No	Yes*	Consumer may apply for a refund.
Barge Operations	Yes**	No	No	
Railroad Companies	Yes**	No	Yes***	Call 573-751-2836 to verify if sales tax applies to transaction
Schools (Heating Purposes)	Yes**	No	No	Consumer may apply for a refund.
School Buses	Yes	Yes	No	May use dyed fuel on-road but must pay MO fuel tax. Consumers must pay tax directly to the state if not paid on purchases.
Churches	Yes**	No	No	
Federal Government Agencies	No	No	No	Retailer may apply for refund. Signed exemption certificates, Form 2992, are required.
State, County & Local Governments (Off-Road Use)	Yes**	No	No	State government entities include state universities and colleges.
State, County & Local Governments (On-Road Use)	Yes	Yes	No	State government entities include state universities and colleges. May use dyed fuel on-road but must pay MO fuel tax. Consumer must pay tax directly to state if not paid on purchases.
Public Mass Transportation Service Operators	Yes**	No	Yes***	
Public Mass Transportation Service Operators (Bulk Purchases)	No	No	Yes***	Retailer may make bulk sales with charging fuel tax and apply for a refund - Purchaser must furnish seller with Form 5141 - Public Mass Transportation Service Operator Exemption Certificate. Retailer will charge sales tax unless purchaser is exempt and furnishes seller with Form 149 Sales/Use Tax Exemption Certificate
Auxiliary Equipment (Refrigeration Unit Fuel Only)	Yes**	No	Yes*	
Vehicles Not Required To Be Licensed (Cotton Modules, Cranes, Well Drilling Rigs, etc.)	Yes**	No	Yes*	

OTHER FUELS

Jet Fuel	No	N/A	Yes***	
Jet Fuel Sold to Federal Government Agencies	No	N/A	No	
Jet Fuel Sold to State and Local Government	No	N/A	No	
K-1 White Kerosene (Sold Through Barricaded/Blocked Pumps)	No	N/A	Yes***	Retailer may apply for refund. Local sales tax may apply if sold for home heating purposes
K-1 White Kerosene (21 gallons or less) (Sold Through Non-Barricaded/Blocked Pumps)	No	N/A	Yes***	Retailer may apply for refund on sales of 21 gallons or less for non-highway. Local sales tax may apply if sold for home heating purposes
K-1 White Kerosene (over 21 gallons) (Sold Through Non-Barricaded/Blocked Pumps)	Yes**	N/A	No	Consumer may apply for refund sold in quantities over 21 gallons for non-highway purposes.
Dyed Kerosene (#1 Fuel Oil)	N/A	No	Yes***	Local sales tax may apply if sold for home heating purposes
Aviation Gasoline ($.09)	Yes	N/A	No	Only commercial agricultural aircraft operator may apply for refund for aviation fuel used in a commercial agricultural aircraft
Aviation Gasoline ($.09) Sold to Federal Government	No	N/A	No	Retailer may apply for refund. Signed exemption certificates, Form 2992, are required.
Aviation Gasoline ($.09) Sold to State & Local Government	Yes	N/A	No	
Ethanol, Bio-diesel, Alcohol and Other Blend Stocks	No	No	Yes***	Subject to the fuel tax when blended with a motor fuel or when sold in unblended form as a motor fuel for use on public roadways. Reporting requirements on all sales.

When applying the tax on fuel it may be subject to a fuel tax or sales tax, however, it is not subject to both taxes.

NOTES:

***Sales tax applies to diesel fuel and kerosene only. Motor fuel purchased for agricultural purposes is exempt from all sales tax. Agricultural purchaser must furnish Form149 Sales/Use Tax Exemption Certificate to seller.**

** Consumer may apply for a refund on clear fuel used for off-road purposes. Appropriate sales tax will be deducted from the refund amount.**

*** See sales tax laws for applicable requirements or call 573-751-2836 for sales tax information**

Motor Fuel Tax Rate and Pool Bond Rate Table

	Through September 30, 2021	October 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024	July 1, 2024 - December 31, 2024	January 1, 2025 - June 30, 2025	July 1, 2025
Motor Fuel Tax Rates							
Motor Fuel*	$0.17	$0.195	$0.22	$0.245	$0.27	$0.27	$0.295
CNG/LNG/Propane	$0.11	$0.11	$0.11	$0.11	$0.11	$0.17	$0.17
Aviation Gasoline	$0.09	$0.09	$0.09	$0.09	$0.09	$0.09	$0.09
Pool Bond Rates							
Motor Fuel*	$0.0024	$0.0028	$0.0031	$0.0035	$0.0038	$0.0038	$0.0042
CNG/LNG/Propane	$0.0016	$0.0016	$0.0016	$0.0016	$0.0016	$0.0024	$0.0024
Aviation Gasoline	$0.0013	$0.0013	$0.0013	$0.0013	$0.0013	$0.0013	$0.0013

* Motor Fuel includes gasoline, diesel fuel, kerosene, and blended fuel pursuant to Section 142.800 RSMo.

UNDERGROUND STORAGE FEE ~ EFFECTIVE JANUARY 1, 2023 - $32.00 PER 8,000 GALLONS
PRIOR TO JANUARY 1, 2023 - $28.00 PER 8,000 GALLONS
AGRICULTURAL INSPECTION FEE ~ $0.035 PER 50 GALLONS EFFECTIVE 04/01/2017
$0.045 PER 50 GALLONS EFFECTIVE 04/01/2024