

House File 351

H-1011

1 Amend House File 351 as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 310.3, Code 2015, is amended by  
4 adding the following new subsection:

5 NEW SUBSECTION. 2A. All funds received pursuant to  
6 section 452A.83.>

7 2. Page 2, before line 18 by inserting:

8 <Sec. \_\_\_\_\_. Section 331.429, subsection 1, paragraph  
9 e, Code 2015, is amended to read as follows:

10 e. Other moneys dedicated to this fund by law,  
11 including but not limited to sections 306.15, 309.52,  
12 311.23, 311.29, ~~and~~ 313.28, and 452A.83.>

13 3. Page 5, line 23, after <vehicles> by inserting  
14 <, other than fuel used in unlicensed vehicles,  
15 stationary engines, implements used in agricultural  
16 production, and machinery and equipment used for  
17 nonhighway purposes,>

18 4. Page 5, line 29, after <vehicles> by inserting  
19 <, other than fuel used in unlicensed vehicles,  
20 stationary engines, implements used in agricultural  
21 production, and machinery and equipment used for  
22 nonhighway purposes,>

23 5. Page 8, after line 8 by inserting:

24 <(03) The tax rate on special fuel for diesel  
25 engines of motor vehicles used in unlicensed vehicles,  
26 stationary engines, implements used in agricultural  
27 production, and machinery and equipment used for  
28 nonhighway purposes is the amount determined by  
29 subtracting twenty-two and one-half cents per gallon  
30 from the tax rate specified for special fuel for diesel  
31 engines of motor vehicles in subparagraphs (1) and (2),  
32 as applicable.>

33 6. Page 8, after line 27 by inserting:

34 <Sec. \_\_\_\_\_. Section 452A.17, subsection 1, paragraph  
35 a, subparagraph (4), Code 2015, is amended to read as  
36 follows:

37 (4) Fuel, other than special fuel for diesel  
38 engines of motor vehicles, used in unlicensed vehicles,  
39 stationary engines, implements used in agricultural  
40 production, and machinery and equipment used for  
41 nonhighway purposes.

42 Sec. \_\_\_\_\_. Section 452A.79, Code 2015, is amended to  
43 read as follows:

44 **452A.79 Use of revenue.**

45 Except as provided in sections 452A.79A, 452A.82,  
46 452A.83, and 452A.84, the net proceeds of the excise  
47 tax on the diesel special fuel and the excise tax  
48 on motor fuel and other special fuel, and penalties  
49 collected under the provision of this chapter, shall be  
50 credited to the road use tax fund.

1       Sec. \_\_\_\_ . NEW SECTION.   **452A.83 Diesel fuel used**  
2 **for nonhighway purposes.**

3       1. The portion of the moneys collected under  
4 section 452A.3, subsection 6, received on account of  
5 special fuel for diesel engines of motor vehicles used  
6 in unlicensed vehicles, stationary engines, implements  
7 used in agricultural production, and machinery and  
8 equipment used for nonhighway purposes shall be  
9 credited as follows:

10      a. Fifty percent shall be deposited in the  
11 secondary road fund of the counties created in section  
12 331.429.

13      b. Fifty percent shall be deposited in the  
14 farm-to-market road fund created in section 310.3.

15       2. Notwithstanding any other provision of law to  
16 the contrary, the moneys deposited in the secondary  
17 road fund of the counties and the farm-to-market road  
18 fund pursuant to this section shall not result in a  
19 decrease in the amount of other moneys deposited in  
20 such funds by operation of law.>

21       7. Page 10, by striking lines 16 and 17 and  
22 inserting:

23      <3. The sections of this Act amending sections  
24 310.3 and 331.429, section 452A.3, subsection 6,  
25 sections 452A.17 and 452A.79, and enacting section  
26 452A.83 take effect July 1, 2015.>

27       8. Title page, line 7, after <formulas,> by  
28 inserting <modifying the excise tax exemption for  
29 certain special fuel,>

30       9. By renumbering, redesignating, and correcting  
31 internal references as necessary.

---

WATTS of Dallas