

House Bill 406

By: Representatives Jasperse of the 11th, Powell of the 33rd, Corbett of the 174th, Thomas of the 21st, Parsons of the 44th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 2 of Title 46 and Chapter 1 of Title 10 of the Official Code
2 of Georgia Annotated, relating to jurisdiction of and powers and duties of the Georgia Public
3 Service Commission generally and selling and other trade practices, respectively, so as to
4 provide for the regulation of the provision of certain electricity used as a motor fuel in
5 electric vehicles; to provide for definitions; to exclude the provision of electricity to propel
6 motor vehicles through an electric vehicle charging station from the regulative authority of
7 the Public Service Commission; to provide regulative authority to the Department of
8 Agriculture over electric vehicle charging stations; to provide for operating and advertising
9 standards, licensing, and inspections of electric vehicle charging stations; to provide for
10 penalties; to provide for condemnation and seizure of noncompliant electric vehicle charging
11 stations; to amend Title 48 of the Official Code of Georgia Annotated, relating to revenue
12 and taxation, so as to provide for collection of a motor fuel excise tax upon the sale and use
13 of certain electricity and hydrogen; to provide for procedures, conditions, limitations, and
14 exceptions upon collection of such excise tax; to provide for related matters; to provide for
15 effective dates; to repeal conflicting laws; and for other purposes.

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

H. B. 406

- 1 -

PART I
SECTION 1-1.

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18
19 Article 2 of Chapter 2 of Title 46 of the Official Code of Georgia Annotated, relating to
20 jurisdiction of and powers and duties of the Georgia Public Service Commission generally,
21 is amended by adding a new Code section to read as follows:

22 "46-2-20.1.

23 (a) As used in this Code section, the term:

24 (1) 'Electric vehicle' shall have the same meaning as set forth in Code Section 10-1-220.

25 (2) 'Electric vehicle charging services' means the charging of electric vehicles from an
26 electric vehicle charging station.

27 (3) 'Electric vehicle charging station' shall have the same meaning as set forth in Code
28 Section 10-1-220.

29 (4) 'Premises' shall have the same meaning as provided in Code Section 46-3-3.

30 (b) Notwithstanding any other provision of law to the contrary, the provision of electric
31 vehicle charging services by a person not otherwise subject to the jurisdiction of the
32 commission shall not be considered a service of an electric utility subject to the authority
33 and jurisdiction of the commission. The supply of electricity by an electric utility subject
34 to Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric Service Act,'
35 to premises that are electric vehicle charging stations shall constitute the furnishing of
36 service under Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric
37 Service Act,' and shall be considered a sale at retail within the meaning of Code
38 Section 48-8-2. The mere provision of electric vehicle charging services alone shall not
39 violate Part 1 of Article 1 of Chapter 3 of this title, the 'Georgia Territorial Electric Service
40 Act,' so long as the provision of such services occurs upon the same parcel of property as
41 the electric vehicle charging station."

PART II**SECTION 2-1.**

44 Chapter 1 of Title 10 of the Official Code of Georgia Annotated, relating to selling and other
45 trade practices, is amended in Code Section 10-1-164, relating to requirements for signs
46 advertising retail motor fuel, advertising free gifts or services, enforcement, and penalty, by
47 adding a new subsection to read as follows:

48 "(a.1) For purposes of this Code section, the term 'motor fuel' means gasoline."

SECTION 2-2.

50 Said chapter is further amended by adding a new article to read as follows:

"ARTICLE 8A

52 10-1-220.

53 As used in this article, the term:

54 (1) 'Commissioner' means the Commissioner of Agriculture.

55 (2) 'Department' means the Department of Agriculture.

56 (3) 'Electric vehicle' means a vehicle that is propelled by one or more electric motors
57 fueled by energy stored in the form of a rechargeable battery.

58 (4) 'Electric vehicle charging provider' means the owner of an electric vehicle charging
59 station.

60 (5) 'Electric vehicle charging station' means any device or group of devices that delivers
61 electricity from a source outside an electric vehicle into one or more electric vehicles and
62 that is located somewhere other than a residence.

63 (6) 'Residence' means a single-family dwelling or a residential building that contains no
64 more than two dwelling units.

65 10-1-221.

66 (a) The administration of this article shall be vested in the Commissioner of Agriculture.

67 (b) The Commissioner shall be authorized to employ, in accordance with Chapter 20 of
68 Title 45, electric vehicle charging station inspectors to enforce this article. Such inspectors
69 shall be allowed expenses to be approved by the Commissioner. There shall be allowed
70 such further sums for the purchase of equipment, supplies, and clerical help and to pay any
71 other expenses incident to and necessary for the enforcement of this article as may
72 hereafter be appropriated.

73 (c) The Commissioner shall be authorized to require electric vehicle charging inspectors
74 to be bonded for the faithful performance of their duties at the expense of the department
75 if and to the extent such Commissioner deems it necessary for the proper protection of the
76 state and the public.

77 (d) The Commissioner shall be authorized to appoint and employ investigators who shall
78 have, in any case that there is reason to believe a violation of this article has occurred or
79 is about to occur, the right and power to serve subpoenas and to swear out and execute
80 search warrants and arrest warrants.

81 (e) The Commissioner may promulgate such rules and regulations, not inconsistent with
82 the provisions of this article, necessary for the administration and enforcement of this
83 article. Such rules and regulations shall be promulgated in accordance with Chapter 13 of
84 Title 50, the 'Georgia Administrative Procedure Act.'

85 (f) The Commissioner and the Department of Revenue shall be authorized to share
86 information necessary to efficiently administer and enforce the provisions of this article
87 and Article 1 of Chapter 9 of Title 48, the 'Motor Fuel Tax Law.' Any confidential
88 information furnished pursuant to this Code section shall retain its character as confidential
89 and privileged information. Any person who divulges confidential information obtained
90 pursuant to this Code section shall be subject to the same penalties as provided under Code
91 Section 48-7-61 for unlawful divulgence of confidential tax information.

92 10-1-222.

93 (a) All electric vehicle charging stations shall be capable of accurately measuring and
94 prominently displaying the amount of electricity delivered to each electric vehicle on a per
95 kilowatt-hour basis. Such stations shall be further equipped with meters to record the total
96 kilowatt-hours dispensed.

97 (b) All electric vehicle charging stations shall be subject to inspection as provided for in
98 this article. Prior to operation of any electric vehicle charging station and annually
99 thereafter, an electric vehicle charging provider shall register with the Commissioner in the
100 form and manner prescribed by such Commissioner. Such registration shall include the
101 location of the electric vehicle charging station; the name, brand, or manufacturer of the
102 type of electric vehicle charging station, together with the name and address thereof; and
103 certification that the electric vehicle charging station is in conformity with the
104 specifications established pursuant to this article by the Commissioner. Certificates of
105 registration issued by the Commissioner pursuant to this Code section shall be posted in
106 a prominent and accessible place upon the electric vehicle charging station.

107 10-1-223.

108 Whenever the Commissioner shall find any person willfully marketing the delivery of
109 electricity for use in electric vehicles in violation of prescribed specifications of this article
110 and rules and regulations promulgated pursuant to this article, the Commissioner shall be
111 authorized to apply to the superior court having jurisdiction over the offender for an
112 injunction against the continuance of any such violations. The appropriate superior court
113 shall have jurisdiction, upon hearing and for cause shown, to grant such temporary or
114 permanent injunction restraining further violations as the circumstances appear to require.

115 10-1-224.
116 (a) Electric vehicle charging station inspectors shall inspect all electric vehicle charging
117 stations located in the territory assigned to them.
118 (b) All electric vehicle charging stations found to be giving accurate measure of the
119 amount of electricity delivered within the tolerance established by regulations of the
120 Commissioner shall have the electric vehicle charging station sealed with an official seal
121 applied by an inspector duly authorized by the Commissioner.
122 (c) If any electric vehicle charging station shall be found to be giving inaccurate measure
123 of the amount of electricity delivered in excess of the tolerance established by regulations
124 of the Commissioner, the inspector shall then and there notify the electric vehicle charging
125 provider, whether owner or lessee. Should the electric vehicle charging provider fail or
126 refuse to then and there make such adjustments as shall be necessary to bring the measure
127 within the allowed variation, the same shall be condemned and rendered inoperable
128 immediately by the inspector examining the same; and such electric vehicle charging
129 station shall not again be operated without the written consent of the Commissioner.
130 Inspectors shall be required to report to the Commissioner immediately the name and
131 number of any electric vehicle charging station condemned and rendered inoperable.
132 (d) When any electric vehicle charging station is condemned under this article by any
133 inspector, it shall be the duty of the inspector immediately to make affidavit before the
134 judge of the probate court of the county in which the electric vehicle charging station is
135 located that such station is being operated contrary to law by the electric vehicle charging
136 provider who shall be named in the affidavit. Thereupon the judge of the probate court
137 shall issue an order to the electric vehicle charging provider named in the affidavit to show
138 cause before him or her on the day named in the order, not more than ten days nor fewer
139 than three days from the issuance of the order, why the electric vehicle charging station
140 should not be forfeited, confiscated to the state, and dismantled. On such day named in the
141 order, it shall be the duty of the judge of the probate court to hear the respective parties and

142 to determine whether or not the electric vehicle charging station has been operated contrary
143 to the provisions of this article. If the judge of the probate court finds that the electric
144 vehicle charging station has been so operated, he or she shall forthwith issue an order
145 adjudging the electric vehicle charging station to be forfeited and confiscated to the state
146 and directing the sheriff of the county to dismantle the electric vehicle charging station and
147 take it into his or her possession, and, after ten days' notice by posting or publication, as
148 the court may direct, to sell the electric vehicle charging station to the highest bidder for
149 cash. The proceeds of sale, or as much thereof as may be necessary, shall be used by the
150 sheriff, first, to pay the costs associated with the safe disconnecting, dismantling, and sale,
151 which shall be the same as in cases of attachment, and the sheriff shall thereupon pay over
152 and deliver the residue, if any, to the person from whose possession the electric vehicle
153 charging station has been taken.

154 (e) It shall be unlawful to install or operate any electric vehicle charging station which can
155 be secretly manipulated in such manner as to give short measure. Such inaccurate electric
156 vehicle charging station shall be condemned as provided in this Code section, and
157 thereafter it shall be unlawful for any person to resell any electricity from such electric
158 vehicle charging station until such station has been made or altered to comply with this
159 article and has been inspected and approved for service by the inspector.

160 (f) It shall be unlawful for anyone to remove a seal applied by an inspector to an electric
161 vehicle charging station without first securing consent of the Commissioner, whose consent
162 may be given through one of the duly authorized inspectors.

163 (g) The department shall have the power to implement rules and regulations necessary to
164 carry out the inspections of electric vehicle charging stations as provided for by this Code
165 section.

166 10-1-225.

167 (a) Any sign or placard or other means used to advertise the price of electricity for sale at
168 retail through an electric vehicle charging station may contain a separate listing of the price
169 and a separate listing of each tax thereon, but must contain a total of such price and taxes
170 which shall be at least as large as the listing of the price or any tax thereon. Numbers used
171 to advertise the total price of such electricity shall be of uniform size; and, where fractions
172 are used, the numerator and denominator thereof combined shall be of the same size as any
173 whole numbers used. It shall not be necessary that a denominator be used to indicate
174 fractions; but, if one is not used, the numerator must be at least half the size of the whole
175 number used. When the price of electricity for sale at retail through an electric vehicle
176 charging station is advertised on any sign, billboard, placard, or other advertising medium,
177 it shall be unlawful to place a higher price on any electric vehicle charging station
178 delivering such electricity or to charge a higher price for such electricity. Any electric
179 vehicle charging provider shall not be precluded from giving a discount from the posted
180 or advertised price if the purchaser of the electricity buys additional merchandise.

181 (b) It shall be unlawful for any electric vehicle charging provider to advertise upon the
182 purchase of electricity either free:

183 (1) Gifts or other products unless such provider has sufficient number of gifts or products
184 on hand to supply the reasonably expectable demand or the advertisement discloses a
185 limitation of quantity; or

186 (2) Car washes or other services unless such provider is prepared, in the absence of
187 causes beyond the reasonable control of the offerer, to perform such car washes or the
188 services advertised at the time of the purchase at such provider's place of business or at
189 a place of business affiliated by trademark or agreement with such provider. If the free
190 car washes or other services advertised are to be performed at a place of business
191 affiliated by trademark or agreement but in a separate location, such fact shall be so stated
192 on the sign, billboard, placard, or other advertising medium used.

193 (c) Nothing in this Code section shall preclude posting on any electric vehicle charging
194 station a separate statement of taxes included in the total purchase price for the purpose of
195 complying with Chapter 8 of Title 48.

196 (d) Electric vehicle charging inspectors and any and all law enforcement officers in this
197 state are charged with enforcement of this Code section.

198 (e) Any person, firm, association, or corporation violating this Code section shall be guilty
199 of a misdemeanor.

200 10-1-226.

201 Any person violating any provision of:

202 (1) This article relating to the inspection of electric vehicle charging stations and the
203 resale of electricity;

204 (2) Code Section 10-1-225 providing for the regulation of signs advertising the price for
205 the resale of electricity by electric vehicle charging providers; or

206 (3) Any rule, regulation, or standard promulgated or adopted by the Commissioner or the
207 department under the provisions of this article

208 shall be liable for a civil penalty not to exceed \$1,000.00 for each violation. The
209 Commissioner, after a hearing, shall determine whether any person has violated this Code
210 section and upon a proper finding may issue his or her order imposing a civil penalty as
211 provided in this Code section. All hearings and proceedings under this Code section shall
212 be held and taken under Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.'

213 10-1-227.

214 Any electric vehicle charging station inspector who, while in office, shall be interested
215 directly or indirectly in the manufacture or vending of any electric vehicle charging station
216 shall be guilty of a misdemeanor and shall be disqualified from providing services as an
217 electric vehicle charging station inspector until such interest no longer exists.

218 10-1-228.

219 Any person or association of persons, firm, or corporation that violates any of the
 220 provisions of this article relating to inspection of electric vehicle charging stations and the
 221 resale of electricity or any rule or regulation promulgated by the Commissioner for the
 222 enforcement of this article shall be guilty of a misdemeanor."

223

PART III

224

SECTION 3-1.

225 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 226 amended in Code Section 48-9-2, relating to definitions relative to motor fuel tax, by revising
 227 paragraphs (5) and (5.2) and by adding a new paragraph to read as follows:

228 "(5) 'Distributor' means every person other than the United States or any of its agencies
 229 who:

230 (A) Produces, refines, prepares, distills, manufactures, blends, or compounds motor
 231 fuel of a type other than electricity in this state;

232 (B) Makes the first sale in this state of any motor fuel imported into this state after the
 233 motor fuel has been received in this state;

234 (C) Consumes or uses in this state any motor fuel imported into this state before the
 235 motor fuel has been received by any other person in this state;

236 (D) Purchases motor fuel for export from this state;

237 (E) Consumes or uses motor fuel of a type other than gasoline or electricity for both
 238 highway and nonhighway use and who elects to become licensed as a distributor to
 239 obtain the exemption allowed by this article;

240 (F) Sells motor fuel of a type other than gasoline or electricity to consumers who have
 241 no highway use of such fuel and who elects to become licensed as a distributor to
 242 obtain the exemptions allowed by this article; ~~or~~

243 (G) Consumes, uses, or sells electricity as a motor fuel through an electric vehicle
 244 charging station for both highway and nonhighway use;

245 (H) Consumes, uses, or sells hydrogen through electrolysis, reforming, or another
 246 method for the purpose of powering a vehicle; or

247 ~~(G)~~(I) Imports motor fuel into this state for production, refining, preparation, distilling,
 248 manufacturing, blending, compounding, consumption, or use within this state."

249 "(5.2) 'Electric vehicle charging station' shall have the same meaning as set forth in
 250 Code Section 10-1-220.

251 (5.3) 'Export and import' means:

252 (A) When motor fuels are sold for export and delivered across the boundaries of this
 253 state by or for the seller, such action is presumed to be an export from the place of
 254 origin and an import into the destination state or country by the seller; and

255 (B) When motor fuels are purchased for export and transported across the boundaries
 256 of this state by or for the purchaser, such action is presumed to be an export from the
 257 place of origin and an import into the destination state or country by the purchaser."

258 **SECTION 3-2.**

259 Said title is further amended in Code Section 48-9-3, relating to levy of excise tax, rate,
 260 taxation of motor fuels not commonly sold or measured by gallon, rate, prohibition of tax on
 261 motor fuel by political subdivisions, exception, and exempted sales, by revising
 262 subsection (a) and subdivision (b)(7)(B)(ii)(I) and by adding a new subsection to read as
 263 follows:

264 "(a)(1) An excise tax is imposed at the rate of 26¢ per gallon on distributors who sell or
 265 use motor fuel, other than diesel fuel, within this state. An excise tax is imposed at the
 266 rate of 29¢ per gallon on distributors who sell or use diesel fuel within this state. It is the
 267 intention of the General Assembly that the legal incidence of the tax be imposed upon the
 268 distributor.

269 (1.1)(A) Beginning on July 1, 2016, and annually thereafter, the amount of this excise
270 tax per gallon on distributors shall be automatically adjusted on an annual basis in
271 accordance with this paragraph.

272 (B) Using 2014 as a base year, the department shall determine the average miles per
273 gallon of all new vehicles registered in this state pursuant to Code Section 48-5C-1
274 using the average of combined miles per gallon published in the United States
275 Department of Energy Fuel Economy Guide. Beginning on July 1, 2016, and each year
276 thereafter, the department shall calculate the average miles per gallon of all new
277 vehicles registered in this state in the previous year. The excise tax rate shall be
278 multiplied by the percentage increase or decrease in fuel efficiency from the previous
279 year, and the resulting increase or decrease shall be added to the excise tax rate to
280 determine the preliminary excise tax rate.

281 (C) Once the preliminary excise tax rate is established, it shall be multiplied by the
282 annual percentage of increase or decrease in the Consumer Price Index. The resulting
283 calculation shall be added to the preliminary excise tax rate, and the result of such
284 calculation shall be the new excise tax rate for motor fuels for the next calendar year.

285 ~~The Consumer Price Index shall no longer be used after July 1, 2025.~~

286 (2) In the event any motor fuels which are not commonly sold or measured by the gallon
287 or which are not otherwise provided for by this Code section are used in any motor
288 vehicles on the public highways of this state, the commissioner may assess, levy, and
289 collect a tax upon such fuels, under such regulations as the commissioner may
290 promulgate, in accordance with and measured by the nearest power potential equivalent
291 to that of one gallon of regular grade gasoline. Any determination by the commissioner
292 of the power potential equivalent of such motor fuels shall be prima-facie correct. Upon
293 each such quantity of such fuels used upon the public highways of this state, a tax at the
294 same rate per gallon imposed on motor fuel under paragraph (1) of this subsection shall
295 be assessed and collected.

296 (3) No county, municipality, or other political subdivision of this state shall levy any fee,
297 license, or other excise tax on a gallonage or gallonage equivalent basis upon the sale,
298 purchase, storage, receipt, distribution, use, consumption, or other disposition of motor
299 fuel. Nothing contained in this article shall be construed to prevent a county,
300 municipality, or other political subdivision of this state from levying license fees or taxes
301 upon any business selling motor fuel.

302 (4)(A) For purposes of this subsection, and notwithstanding ~~the provisions of~~
303 ~~paragraph (2) of this subsection~~ and any provision contained in the National Bureau of
304 Standards Handbook or any other national standard that may be adopted by law or
305 regulation, the gallon equivalent of:

306 (i) Compressed ~~compressed~~ natural gas shall be not less than 110,000 British thermal
307 units ~~and the gallon equivalent of liquefied;~~

308 (ii) Electricity shall be not less than 33.7 kilowatts;

309 (iii) Hydrogen shall be not less than 2.2 pounds; and

310 (iv) Liquefied natural gas shall not be less than 6.06 pounds.

311 (B) As used in this paragraph, the term:

312 (i) 'Compressed natural gas' means a mixture of hydrocarbon gases and vapors,
313 consisting principally of methane in gaseous form, that has been compressed for use
314 as a motor fuel.

315 (ii) 'Electricity' means electricity for use as a motor fuel.

316 (iii) 'Liquefied natural gas' means methane or natural gas in the form of a cryogenic
317 or refrigerated liquid for use as a motor fuel."

318 "(ii)(I) Any special fuel sold by a distributor to a purchaser who has a storage
319 receptacle which has a connection to a withdrawal outlet that may be used for
320 highway use, as defined in paragraph (8) of Code Section 48-9-2, and any special
321 fuel delivered from an electric vehicle charging station, is not exempt from the
322 motor fuel and road taxes imposed by this article unless: (1) the purchaser is at the

323 time of sale a valid licensed distributor of that type of motor fuel, or (2) an
324 exemption certificate has been obtained ~~from the purchaser~~ on forms furnished by
325 the Department of Revenue showing that ~~the purchaser has~~ there is no highway use
326 of such fuels and the person obtaining such fuel is not a reseller of such fuels. Each
327 exemption certificate shall be valid for a period of not more than three years and
328 shall be kept by the distributor as one of the records specified in Code
329 Section 48-9-8. It shall be the responsibility of the purchaser to notify the
330 distributor when the purchaser is no longer qualified for the nonhighway exemption.
331 All applicable taxes must be charged the purchaser until the purchaser is granted a
332 valid distributor's license for that type of motor fuel."

333 "(c.1) No tax is imposed by this article upon or with respect to electricity or hydrogen sold
334 for uses other than as a motor fuel."

335 **SECTION 3-3.**

336 Said title is further amended in 48-9-8, relating to tax reports from distributors, quarterly or
337 annual, contents, payment, time, business records of distributors, resellers, and retailers,
338 inspection, and dyed fuel oil notices, by revising paragraph (3) of subsection (c) as follows:

339 "(3) Every person who sells motor fuel at retail shall make the sales through pumps or
340 systems equipped with meters or totalizers. Every person making sales ~~must~~ shall
341 maintain for a period of three years records of gallons or gallon equivalents received and
342 sold to account for all motor fuel."

343 **SECTION 3-4.**

344 Said title is further amended in Code Section 48-9-9, relating to reports of motor fuel
345 deliveries, persons required to report, procedure, restrictions on delivery, and reports of
346 unlicensed purchasers, by revising subsections (a) and (c) as follows:

347 "(a)(1) A report of all deliveries of motor fuel other than special fuel of a type other than
348 electricity shall be made to the commissioner by:

349 (A) Each of the following companies and carriers transporting motor fuel either in
350 interstate or in intrastate commerce to points within this state:

351 (i) Every railroad company;

352 (ii) Every street, suburban, or interurban railroad company;

353 (iii) Every pipeline company;

354 (iv) Every water transportation company;

355 (v) Every common or contract carrier; and

356 (vi) Every operator of a terminal;

357 (B) Every person transporting motor fuel by whatever manner to a point in this state
358 from any point outside this state; and

359 (C) Every person transporting motor fuel from a point in this state to a point outside
360 this state.

361 (2) Each report required by this subsection shall be:

362 (A) Made under oath on forms prescribed by the commissioner; and

363 (B) Filed by the twentieth day of each calendar month to cover the preceding calendar
364 month's activities."

365 "(c) No person shall transport motor fuel ~~in~~ over the public highways or navigable waters
366 of this state except in a transport tank truck or vessel which is visibly marked on each side
367 and on the rear with the words 'Motor Fuel,' 'Flammable,' or other indication of the type of
368 product being transported suitable to the commissioner or other regulatory agencies,
369 together with the name and address of the owner of the transport tank truck or vessel and
370 the tank registration number. This subsection shall not apply to vehicles or vessels
371 transporting motor fuel contained in their running tanks and used solely for their propulsion
372 or to vehicles or vessels transporting not more than five gallons of motor fuel for
373 emergency purposes."

374 **SECTION 3-5.**

375 Said title is further amended in Code Section 48-9-12, relating to powers of the
376 commissioner, notice of cancellation of license, retention of bonds, public inspection of
377 records, assessment based on commissioner's estimate, agreements for time extension, and
378 list of licensed distributors, by revising subsection (e) as follows:

379 "(e) When any distributor neglects or refuses to file the required reports or fails to maintain
380 auditable records that account for tax exemptions taken on motor fuel as required by this
381 article or files an incorrect or fraudulent report, the commissioner or his authorized agents
382 shall determine from the best information available the number of gallons or gallon
383 equivalents of motor fuel to be taxed. The commissioner shall impose the tax, penalty, and
384 interest due. Estimates by the commissioner or his authorized agents shall be prima-facie
385 evidence of the claim of the state and the burden of proof to establish the accountability of
386 motor fuel shall be on the distributor to show that the assessment is incorrect and contrary
387 to law."

388 **PART IV**

389 **SECTION 4-1.**

390 (a) Except as otherwise provided for in subsection (b), this Act shall become effective on
391 July 1, 2023.

392 (b) Part II of this Act, which provides for the regulative authority of the Department of
393 Agriculture, shall become effective on January 1, 2025, and Part III of this Act, relating to
394 revenue and taxation, shall become effective on July 1, 2024.

395 **SECTION 4-2.**

396 All laws and parts of laws in conflict with this Act are repealed.