

Greetings,

On Oct. 1, 2021, Missouri's current motor fuel tax rate of 17 cents per gallon will increase to 19.5 cents per gallon. Under [Senate Bill 262](#), you may be eligible to receive a refund of the 2.5 cents tax increase you pay on Missouri motor fuel in vehicles weighing less than 26,000 pounds for highway use on or after Oct. 1, 2021, through June 30, 2022. Refund claims for this period may be submitted on or after July 1, 2022, through Sept. 30, 2022.

**Although you may not apply for a refund claim until July 1, 2022, you will need to begin saving records of each purchase occurring on or after Oct. 1, 2021, that you intend to include in your refund claim next year.**

A refund claim form will be available on the Department of Revenue's website prior to July 1, 2022. A claim must be filed by the customer who purchased the fuel, and records of each purchase must be maintained by the customer and available for inspection by the Department for three years.

The following information will be required when submitting a refund claim:

1. Vehicle identification number of the motor vehicle into which the motor fuel was delivered;
2. Date of sale;
3. Name and address of purchaser;
4. Name and address of seller;
5. Number of gallons purchased; and
6. Number of gallons purchased and charged Missouri fuel tax, as a separate item.

The Department will be developing an online system so that customers can electronically file a claim and receive an approved refund.

Please note: Missouri's motor fuel tax rate will increase by 2.5 cents per gallon annually on July 1 until it reaches 29.5 cents in July 2025. Under SB 262, you may request a refund of the Missouri motor fuel tax increase paid each year: 2.5 cents in 2022, 5 cents in 2023, 7.5 cents in 2024, 10 cents in 2025, and then 12.5 cents in 2026 and each year after.

Please refer to our [FAQs - 2021 Senate Bill 262](#) for additional information. As always, please do not hesitate to reach out to our Taxation Division with any questions or concerns you may have. Email [excise@dor.mo.gov](mailto:excise@dor.mo.gov) or call 573-751-5860.

Sincerely,



Ken Zellers, Director  
Missouri Department of Revenue