Amend CSSB 1863 as follows:

- (1) In the recital to SECTION 4.16 (page 17, line 26), strike "Subsection (c-1)" and substitute "Subsections (c-1) and (c-2)".
- (2) At the end of SECTION 4.16 (page 18, between lines 9 and10), insert the following:
- (c-2) A person who does not hold a license under this subchapter may file a refund claim with the comptroller if the person paid tax on kerosene and used or consumed the kerosene in this state in manufacturing or as a component part of a product that is not a motor fuel.