

FIRST REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 16

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS KEHOE AND McKENNA.

Read 1st time February 5, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

1261S.02I

## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 30(d) of article IV of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to a temporary tax to improve the state highway system, city streets, county roads and the state transportation system.

*Be it resolved by the Senate, the House of Representatives concurring therein:*

That at the next general election to be held in the state of Missouri, on  
2 Tuesday next following the first Monday in November, 2014, or at a special  
3 election to be called by the governor for that purpose, there is hereby submitted  
4 to the qualified voters of this state, for adoption or rejection, the following  
5 amendment to article IV of the Constitution of the state of Missouri:

Section A. Section 30(d), article IV, Constitution of Missouri, is repealed  
2 and two new sections adopted in lieu thereof, to be known as sections 30(d) and  
3 30(e), to read as follows:

Section 30(d). 1. No state revenues derived from highway users which are  
2 [to be allocated] **imposed, collected, apportioned**, distributed or deposited in  
3 the state road fund pursuant to either section 30(a) or section 30(b) shall be  
4 diverted from the highway purposes and uses specified in subsection 1 of section  
5 30(b). No state revenues derived from highway users which are [to be allocated]  
6 **imposed, collected, apportioned**, distributed or deposited in the state road  
7 bond fund pursuant to subdivision (3) of subsection 2 of section 30(b) shall be  
8 diverted from the highway purposes and uses specified in said subdivision (3). **No**  
9 **state revenues which are imposed, collected, apportioned, distributed**  
10 **or deposited into the state road fund or transportation sales tax fund**  
11 **pursuant to section 30(e) of this article shall be diverted from the state**

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

12 **highway system purposes and uses and the state transportation system**  
13 **purposes and uses specified in section 30(e) of this article.**

14         2. All of the provisions of sections 29, 30(a), 30(b), 30(c) [and], 30(d), and  
15 **30(e)** shall be self executing. All of the provisions of sections 29, 30(a), 30(b),  
16 30(c) [and], 30(d), and **30(e)** are severable. If any provision of sections 29, 30(a),  
17 30(b), 30(c) [and], 30(d), and **30(e)** is found by a court of competent jurisdiction  
18 to be unconstitutional or unconstitutionally enacted, the remaining provisions of  
19 these sections shall be and remain valid.

20         3. The provisions of sections [29, 30(a), 30(b), 30(c) and] 30(d) and **30(e)**  
21 shall become effective on [July 1, 2005] **January 1, 2015.**

**Section 30(e). 1. To provide additional moneys for state highway**  
2 **system purposes and uses, city streets, county roads and state**  
3 **transportation system purposes and uses:**

4         (1) First, an additional state sales tax of one percent is hereby  
5 levied and imposed upon all sellers for the privilege of selling and  
6 leasing tangible personal property or rendering taxable services at  
7 retail in this state upon the sales and services which are now or are  
8 hereafter listed and set forth in, and, except as to the amount of the  
9 tax, subject to the provisions of and to be collected as provided in the  
10 "Sales Tax Law" and subject to the rules adopted in connection  
11 therewith; and

12         (2) Second, an additional state use tax of one percent is hereby  
13 levied and imposed for the privilege of storing, using, or consuming  
14 within this state any article of tangible personal property and, except  
15 as to the amount of the tax, subject to the provisions of and to be  
16 collected as set forth and provided in the "Compensating Use Tax Law",  
17 and, subject to the rules adopted in connection therewith; and an  
18 additional state use tax of one percent is hereby levied and imposed on  
19 all new or used motor vehicles, trailers, motorcycles, mopeds,  
20 motortricycles, boats, and outboard motors that are purchased or  
21 acquired for use on the highways and waterways of this state as set  
22 forth and as provided by law and, except as to the amount of the tax,  
23 subject to the provisions of and to be collected as set forth in state law  
24 and the rules and regulations promulgated in connection therewith.

25         2. The proceeds from the additional state sales and use taxes  
26 imposed under this section shall be collected, apportioned, distributed,  
27 and deposited by the department of revenue as provided in this

28 section. The term "proceeds from the additional state sales and use  
29 taxes" used in this subsection shall mean and include all proceeds  
30 collected by the department of revenue reduced only by refunds for  
31 overpayments and erroneous payments of such taxes as permitted by  
32 law.

33 3. The proceeds from the additional state sales and use taxes  
34 imposed under this section shall be apportioned, distributed, and  
35 deposited by the director of revenue as follows:

36 (1) Five percent of the proceeds, which shall be considered  
37 nonstate funds under section 15 of this article, shall be deposited into  
38 a special trust fund known as the "County Aid Transportation Fund",  
39 which is created in the state treasury. Moneys in the county aid  
40 transportation fund shall be apportioned and distributed to the various  
41 counties of the state based on the county road mileage and assessed  
42 rural land valuation calculations in subdivision (1) of subsection 1 of  
43 section 30(a) of this article, except that five percent of these moneys  
44 shall be apportioned and distributed solely to cities not within any  
45 county in this state. Moneys in this fund shall be expended in the sole  
46 discretion of the various counties for any of the county road and bridge  
47 purposes and uses provided in subdivision (1) of subsection 1 of section  
48 30(a) of this article, any state highway system purposes and uses  
49 authorized under section 30(b) of this article, or for any county  
50 transportation system purposes and uses as set forth in subdivision (4)  
51 of this subsection; and

52 (2) Five percent of the proceeds, which shall be considered  
53 nonstate funds under section 15 of this article, shall be deposited into  
54 a special trust fund known as the "Municipal Aid Transportation Fund",  
55 which is created within the state treasury. Moneys in the municipal aid  
56 transportation fund shall be apportioned and distributed to the various  
57 incorporated cities, towns, and villages in the state based on the  
58 population ratio calculations in subdivision (2) of subsection 1 of  
59 section 30(a) of this article. Moneys in this fund shall be expended in  
60 the sole discretion of the various incorporated cities, towns, and  
61 villages for any of the city road, street and bridge purposes, and uses  
62 provided in subdivision (2) of subsection 1 of section 30(a) of this  
63 article, any state highway system purposes and uses authorized under  
64 section 30(b) of this article, or for any city transportation system

65 purposes and uses as set forth in subdivision (4) of this subsection.

66 (3) Ninety percent of the proceeds shall be deposited into a  
67 special trust fund known as the "Transportation Sales Tax Fund", which  
68 is created within the state treasury. Moneys in the transportation sales  
69 tax fund shall stand appropriated without legislative action to be used  
70 and expended in the sole discretion of the highways and transportation  
71 commission for the following purposes and uses, and no other:

72 (a) For deposit into the state road fund for state highway system  
73 purposes and uses authorized under section 30(b) of this article; or

74 (b) For state transportation system purposes and uses as set  
75 forth in subdivision (4) of this subsection.

76 (4) The term "transportation system purposes and uses" shall  
77 include authority for the commission, any county or city to plan, locate,  
78 relocate, establish, acquire, construct, maintain, control, operate,  
79 develop, and fund public transportation facilities such as, but not  
80 limited to, aviation, mass transportation, transportation of elderly and  
81 handicapped, railroads, ports, waterborne commerce, intermodal  
82 connections, bicycle, and pedestrian improvements.

83 (5) All interest earned on moneys deposited into the county aid  
84 transportation fund, the municipal aid transportation fund or the  
85 transportation sales tax fund shall be credited to and deposited in such  
86 fund. Unexpended balances in these funds at the end of the biennium shall  
87 be exempt from any state law provisions relating to transfer of unexpended  
88 balances to any other fund.

89 (6) The moneys apportioned or distributed under this section to the  
90 transportation sales tax fund, county aid transportation fund, and municipal  
91 aid transportation fund shall not be included within the definition of "total  
92 state revenues" as that term is used in section 17 of article X of the Missouri  
93 Constitution nor be considered as an "expense of state government" as that  
94 term is used in section 20 of article X of the Missouri Constitution.

95 4. (1) Without the approval of the voters of this state, the general  
96 assembly is prohibited from increasing or decreasing the tax upon or  
97 measured by gasoline used to propel highway motor vehicles from the rate  
98 of the tax authorized by law on January 1, 2013 while this section is in effect.

99 (2) Without the approval of the voters of this state, the general  
100 assembly and the state highways and transportation commission shall not  
101 impose nor collect tolls, fees, rents, or other charges for the use of any state

102 highway in existence at the time of this section's adoption while the sales and  
103 use tax authorized by this section is in effect.

104 (3) Commencing in the second fiscal year following voter approval of  
105 this section, the commission shall annually submit a report to the governor  
106 and general assembly. The report shall include the status of state highway  
107 system and state transportation system projects, programs and facilities that  
108 were approved by the commission and funded from the proceeds of the  
109 additional state sales and use taxes levied, imposed, and collected under this  
110 section.

111 (4) Upon voter approval of the temporary one percent state sales and  
112 use taxes in this section at a general election held in 2014, or at a special  
113 election to be called by the governor, this section shall be effective and  
114 continue until a general election is held in 2024, or at a special election to be  
115 called by the governor, to resubmit this section to the voters for  
116 approval. The secretary of state shall prepare the ballot measure for such  
117 ten-year resubmission. If approved by voters at the ten-year resubmission  
118 election required by this subsection, this section shall continue to be  
119 effective for an additional temporary ten year period. Every ten years  
120 thereafter, the secretary of state shall resubmit to voters for approval the  
121 issue of whether to approve this section. If at any subsequent election the  
122 majority of voters do not approve this section, then this section shall  
123 terminate on December thirty-first of the calendar year when the last  
124 election was held.

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