

SECOND REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 46

## 90TH GENERAL ASSEMBLY

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INTRODUCED BY SENATORS GOODE, CHILDERS, MATHEWSON, KINDER,  
MAXWELL, SCHNEIDER AND FLOTRON.

Read 1st time January 5, 2000, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment to article X of the Constitution of Missouri, relating to utility taxation and adopting one new section relating to the same subject.

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*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 Tuesday next following the first Monday in November, 2000, or at a special election to be called by the governor for that purpose, there is hereby submitted to the qualified voters of this state, for adoption or rejection, the following amendment to article X of the Constitution of the state of Missouri:

Section A. Article X, Constitution of Missouri, is amended by adding thereto one new section, to be known as section 25, to read as follows:

**Section 25. To provide uniformity and fairness regarding the taxation of electricity and natural gas, for any year beginning after December 31, 2001, the general assembly is authorized to impose by law replacement taxes for the following taxes and fees: local taxes imposed on the gross receipts from sales of electricity and natural gas, including license or occupational taxes; franchise fees based on gross receipts from sales of electricity and natural gas; local sales and use taxes imposed by any political subdivision upon sales of electricity and natural gas; and taxes on real or tangible personal property used directly for the generation, transmission or distribution, as defined by law, of electricity. Upon the effective date of any such replacement tax, the tax or fee being replaced shall be repealed or become void. Each such replacement tax shall be imposed on any distributor or other person who delivers electricity or natural gas to the user, or upon the user if the electricity or natural gas is received other than from a distributor or other person who has paid the replacement taxes. To the greatest extent practicable, as imposed by law the proportionate share of taxes and franchise**

**fees paid directly or indirectly by generally recognized groups of like users during the year 2000 shall be the basis in the year of implementation for the proportionate share of the replacement taxes paid by the same groups of like users. In addition, all revenues lost pursuant to this section shall be replaced to each political subdivision, to the greatest extent practicable, through the replacement taxes.**

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Unofficial

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