

FIRST REGULAR SESSION

SENATE BILL NO. 459

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR WESTFALL

Read 1st time February 8, 2001, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

1614S.021

AN ACT

To repeal sections 142.803 and 226.200, RSMo 2000, relating to funding for transportation, and to enact in lieu thereof two new sections relating to the same subject, with a referendum clause.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 142.803 and 226.200, RSMo 2000, are repealed and two new sections enacted in lieu thereof, to be known as sections 142.803 and 226.200, to read as follows:

142.803. 1. A tax is levied and imposed on all motor fuel used or consumed in this state as follows. **Beginning January 1, 2003, the tax rate on:**

(1) Motor fuel, [seventeen] **shall be nineteen** cents per gallon. [Beginning April 1, 2008, the tax rate shall become eleven cents per gallon] **The two cent increase established by this act shall be used to finance projects established in the 1992 plan developed by the transportation department;**

(2) Alternative fuels, not subject to the decal fees as provided in section 142.869, with a power potential equivalent of motor fuel. In the event alternative fuel, which is not commonly sold or measured by the gallon, is used in motor vehicles on the highways of this state, the director is authorized to assess and collect a tax upon such alternative fuel measured by the nearest power potential equivalent to that of one gallon of regular grade gasoline. The determination by the director of the power potential equivalent of such alternative fuel shall be prima facie correct;

(3) Aviation fuel used in propelling aircraft with reciprocating engines, nine cents per gallon as levied and imposed by section 155.080, RSMo, to be collected as required [under] **pursuant to** this chapter.

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

2. All taxes, surcharges and fees are imposed upon the ultimate consumer, but are to be precollected as described in this chapter, for the facility and convenience of the consumer. The levy and assessment on other persons as specified in this chapter shall be as agents of this state for the precollection of the tax.

226.200. 1. There is hereby created a "State Highways and Transportation Department Fund" into which shall be paid or transferred all state revenue derived from highway users as an incident to their use or right to use the highways of the state, including all state license fees and taxes upon motor vehicles, trailers, and motor vehicle fuels, and upon, with respect to, or on the privilege of the manufacture, receipt, storage, distribution, sale or use thereof (excepting the sales tax on motor vehicles and trailers, and all property taxes), and all other revenue received or held for expenditure by or under the department of transportation or the state highways and transportation commission, except:

- (1) Money arising from the sale of bonds;
- (2) Money received from the United States government; or
- (3) Money received for some particular use or uses other than for the payment of principal and interest on outstanding state road bonds.

2. Subject to the limitations of subsection 3 of this section, from said fund shall be paid or credited the cost:

- (1) Of collection of all said state revenue derived from highway users as an incident to their use or right to use the highways of the state;
- (2) Of maintaining the state highways and transportation commission;
- (3) Of maintaining the state transportation department;
- (4) Of any workers' compensation for state transportation department employees;
- (5) Of the share of the transportation department in any retirement program for state employees, only as may be provided by law; and
- (6) Of administering and enforcing any state motor vehicle laws or traffic regulations.

3. [For all future fiscal years,] The total amount of appropriations from the state highways and transportation department fund for all state offices and departments shall not exceed the total amount appropriated for such offices and departments from said fund for fiscal year 2001. **Beginning in fiscal year 2004, the total amount of appropriations from the state highways and transportation department fund for all state offices and departments shall be reduced by one-third. For every subsequent fiscal year thereafter, the total amount of appropriations from said fund for such offices and departments shall be reduced by the same dollar amount as the previous year until all state offices and departments do not receive any appropriations from the fund for fiscal year 2006 or any subsequent fiscal year. The amount of appropriations no longer transferred to other state agencies shall be used by the commission to fund projects established within the 1992 plan**

developed by the transportation department.

4. The provisions of subsection 3 of this section shall not apply to appropriations from the state highways and transportation department fund to the highways and transportation commission and the state transportation department or to appropriations to the office of administration for department of transportation employee fringe benefits and OASDHI payments, or to appropriations to the department of revenue for motor vehicle fuel tax refunds **[under] pursuant to** chapter 142, RSMo, or to appropriations to the department of revenue for refunds or overpayments or erroneous payments from the state highways and transportation department fund.

5. All interest earned upon the state highways and transportation department fund shall be deposited in and to the credit of such fund.

6. Any balance remaining in said fund after payment of said costs shall be transferred to the state road fund.

7. Notwithstanding the provisions of subsection 2 of this section to the contrary, any funds raised as a result of increased taxation pursuant to sections 142.025 and 142.372, RSMo, after April 1, 1992, shall not be used for administrative purposes or administrative expenses of the transportation department.

Section B. This act is hereby submitted to the qualified voters of this state for approval or rejection at a special election which is hereby ordered and which shall be held and conducted on the first Tuesday in November, 2002, pursuant to the laws and constitutional provisions of this state applicable to general elections and the submission of referendum measures by initiative petitions, and this act shall become effective when approved by a majority of the votes cast thereon at such election and not otherwise.

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