

SECOND REGULAR SESSION

SENATE JOINT RESOLUTION NO. 40

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR McKENNA.

Pre-filed January 2, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

3744S.02I

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 30(b) of article IV of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to a statewide sales and use tax to fund the Missouri State Highway Patrol.

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, 2008, 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Section A. Section 30(b), article IV, Constitution of Missouri, is repealed
2 and two new sections adopted in lieu thereof, to be known as sections 30(b) and
3 48(a), to read as follows:

Section 30(b). 1. For the purpose of constructing and maintaining an
2 adequate system of connected state highways all state revenue derived from
3 highway users as an incident to their use or right to use the highways of the
4 state, including all state license fees and taxes upon motor vehicles, trailers and
5 motor vehicle fuels, and upon, with respect to, or on the privilege of the
6 manufacture, receipt, storage, distribution, sale or use thereof (excepting those
7 portions of the sales tax on motor vehicles and trailers which are not distributed
8 to the state road fund pursuant to subsection 2 of this section 30(b) and further
9 excepting all property taxes), less the (1) actual cost of collection of the
10 department of revenue (but not to exceed three percent of the particular tax or
11 fee collected)[,] **and** (2) actual cost of refunds for overpayments and erroneous

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

12 payments of such taxes and fees and maintaining retirement programs as
13 permitted by law [and (3) actual cost of the state highway patrol in administering
14 and enforcing any state motor vehicle laws and traffic regulations], shall be
15 deposited in the state road fund which is hereby created within the state treasury
16 and stand appropriated without legislative action to be used and expended by the
17 highways and transportation commission for the following purposes, and no other:

18 First, to the payment of the principal and interest on any outstanding
19 state road bonds. The term state road bonds in this section 30(b) means any
20 bonds or refunding bonds issued by the highways and transportation commission
21 to finance or refinance the construction or reconstruction of the state highway
22 system.

23 Second, to maintain a balance in the state road fund in the amount
24 deemed necessary to meet the payment of the principal and interest of any state
25 road bonds for the next succeeding twelve months.

26 The remaining balance in the state road fund shall be used and expended
27 in the sole discretion of and under the supervision and direction of the highways
28 and transportation commission for the following state highway system uses and
29 purposes and no other:

30 (1) To complete and widen or otherwise improve and maintain the state
31 highway system heretofore designated and laid out under existing laws;

32 (2) To reimburse the various counties and other political subdivisions of
33 the state, except incorporated cities and towns, for money expended by them in
34 the construction or acquisition of roads and bridges now or hereafter taken over
35 by the highways and transportation commission as permanent parts of the state
36 highway system, to the extent of the value to the state of such roads and bridges
37 at the time taken over, not exceeding in any case the amount expended by such
38 counties and subdivisions in the construction or acquisition of such roads and
39 bridges, except that the highways and transportation commission may, in its
40 discretion, repay, or agree to repay, any cash advanced by a county or subdivision
41 to expedite state road construction or improvement;

42 (3) In the discretion of the commission to plan, locate, relocate, establish,
43 acquire, construct and maintain the following:

44 (a) interstate and primary highways within the state;

45 (b) supplementary state highways and bridges in each county of the state;

46 (c) state highways and bridges in, to and through state parks, public areas
47 and reservations, and state institutions now or hereafter established to connect

48 the same with the state highways, and also national, state or local parkways,
49 travelways, tourways, with coordinated facilities;

50 (d) any tunnel or interstate bridge or part thereof, where necessary to
51 connect the state highways of this state with those of other states;

52 (e) any highway within the state when necessary to comply with any
53 federal law or requirement which is or shall become a condition to the receipt of
54 federal funds;

55 (f) any highway in any city or town which is found necessary as a
56 continuation of any state or federal highway, or any connection therewith, into
57 and through such city or town; and

58 (g) additional state highways, bridges and tunnels, either in congested
59 traffic areas of the state or where needed to facilitate and expedite the movement
60 of through traffic.

61 (4) To acquire materials, equipment and buildings and to employ such
62 personnel as necessary for the purposes described in this subsection 1; and

63 (5) For such other purposes and contingencies relating and appertaining
64 to the construction and maintenance of such state highway system as the
65 highways and transportation commission may deem necessary and proper.

66 2. (1) The state sales tax upon the sale of motor vehicles, trailers,
67 motorcycles, mopeds and motortricycles at the rate provided by law on November
68 2, 2004, is levied and imposed by this section until the rate is changed by law or
69 constitutional amendment.

70 (2) One-half of the proceeds from the state sales tax on all motor vehicles,
71 trailers, motorcycles, mopeds and motortricycles shall be dedicated for highway
72 and transportation use and shall be apportioned and distributed as follows: ten
73 percent to the counties, fifteen percent to the cities, two percent to be deposited
74 in the state transportation fund, which is hereby created within the state
75 treasury to be used in a manner provided by law and seventy-three percent to be
76 deposited in the state road fund. The amounts apportioned and distributed to the
77 counties and cities shall be further allocated and used as provided in section 30(a)
78 of this article. The amounts allocated and distributed to the highways and
79 transportation commission for the state road fund shall be used as provided in
80 subsection 1 of this section 30(b). The sales taxes which are apportioned and
81 distributed pursuant to this subdivision (2) shall not include those taxes levied
82 and imposed pursuant to sections 43(a) or 47(a) of this article. The term
83 "proceeds from the state sales tax" as used in this subdivision (2) shall mean and

84 include all revenues received by the department of revenue from the said sales
85 tax, reduced only by refunds for overpayments and erroneous payments of such
86 tax as permitted by law and actual costs of collection by the department of
87 revenue (but not to exceed three percent of the amount collected).

88 (3) (i) From and after July 1, 2005, through June 30, 2006, twenty-five
89 percent of the remaining one-half of the proceeds of the state sales tax on all
90 motor vehicles, trailers, motorcycles, mopeds and motortricycles which is not
91 distributed by subdivision (2) of subsection 2 of this section 30(b) shall be
92 deposited in the state road bond fund which is hereby created within the state
93 treasury; (ii) from and after July 1, 2006, through June 30, 2007, fifty percent of
94 the aforesaid one-half of the proceeds of the state sales tax on all motor vehicles,
95 trailers, motorcycles, mopeds and motortricycles which is not distributed by
96 subdivision (2) of subsection 2 of this section 30(b) shall be deposited in the state
97 road bond fund; (iii) from and after July 1, 2007, through June 30, 2008,
98 seventy-five percent of the aforesaid one-half of the proceeds of the state sales tax
99 on all motor vehicles, trailers, motorcycles, mopeds and motortricycles which is
100 not distributed by subdivision (2) of subsection 2 of this section 30(b) shall be
101 deposited in the state road bond fund; and (iv) from and after July 1, 2008, one
102 hundred percent of the aforesaid one-half of the proceeds of the state sales tax on
103 all motor vehicles, trailers, motorcycles, mopeds and motortricycles which is not
104 distributed by subdivision (2) of subsection 2 of this section 30(b) shall be
105 deposited in the state road bond fund. Moneys deposited in the state road bond
106 fund are hereby dedicated to and shall only be used to fund the repayment of
107 bonds issued by the highways and transportation commission to fund the
108 construction and reconstruction of the state highway system or to fund refunding
109 bonds, except that after January 1, 2009, that portion of the moneys in the state
110 road bond fund which the commissioner of administration and the highways and
111 transportation commission each certify is not needed to make payments upon said
112 bonds or to maintain an adequate reserve for making future payments upon said
113 bonds may be appropriated to the state road fund. The highways and
114 transportation commission shall have authority to issue state road bonds for the
115 uses set forth in this subdivision (3). The net proceeds received from the issuance
116 of such bonds shall be paid into the state road fund and shall only be used to
117 fund construction or reconstruction of specific projects for parts of the state
118 highway system as determined by the highways and transportation
119 commission. The moneys deposited in the state road bond fund shall only be

120 withdrawn by appropriation pursuant to this constitution. No obligation for the
121 payment of moneys so appropriated shall be paid unless the commissioner of
122 administration certifies it for payment and further certifies that the expenditure
123 is for a use which is specifically authorized by the provisions of this subdivision
124 (3). The proceeds of the sales tax which are subject to allocation and deposit into
125 the state road bond fund pursuant to this subdivision (3) shall not include the
126 proceeds of the sales tax levied and imposed pursuant to sections 43(a) or 47(a)
127 of this article nor shall they include the proceeds of that portion of the sales tax
128 apportioned, distributed and dedicated to the school district trust fund on
129 November 2, 2004. The term "proceeds from the state sales tax" as used in this
130 subdivision (3) shall mean and include all revenues received by the department
131 of revenue from the said sales tax, reduced only by refunds for overpayments and
132 erroneous payments of such tax as permitted by law and actual costs of collection
133 by the department of revenue (but not to exceed three percent of the amount
134 collected).

135 3. After January 1, 1980, any increase in state license fees and taxes on
136 motor vehicles, trailers, motorcycles, mopeds and motortricycles other than those
137 taxes distributed pursuant to subsection 2 of this section 30(b) shall be
138 distributed as follows: ten percent to the counties, fifteen percent to the cities and
139 seventy-five percent to be deposited in the state road fund. The amounts
140 distributed shall be apportioned and distributed to the counties and cities as
141 provided in section 30(a) of this article, to be used for highway purposes.

142 4. The moneys apportioned or distributed under this section to the state
143 road fund, the state transportation fund, the state road bond fund, counties,
144 cities, towns or villages shall not be included within the definition of "total state
145 revenues" as that term is used in section 17 of Article X of this constitution nor
146 be considered as an "expense of state government" as that term is used in section
147 20 of article X of this constitution.

**Section 48(a). For the purpose of providing moneys for the
2 payment of the actual cost of the state highway patrol in administering
3 and enforcing any state motor vehicle laws and traffic regulations an
4 additional sales tax of three-eighths of one percent is hereby levied and
5 imposed upon all sellers for the privilege of selling tangible personal
6 property or rendering taxable services at retail in this state upon the
7 sales and services which now are or hereafter are listed and set forth
8 in, and, except as to the amount of tax, subject to the provisions of and**

9 to be collected as provided in the "Sales Tax Law" and subject to the
10 rules and regulations promulgated in connection therewith; and an
11 additional use tax of three-eighths of one percent is levied and imposed
12 for the privilege of storing, using or consuming within this state any
13 article of tangible personal property as set forth and provided in the
14 "Compensating Use Tax Law" and, except as to the amount of the tax,
15 subject to the provisions of and to be collected as provided in the
16 "Compensating Use Tax Law" and subject to the rules and regulations
17 promulgated in connection therewith.

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