

SENATE SUBSTITUTE

FOR

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE JOINT RESOLUTION NO. 16

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.

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BE IT RESOLVED BY THE SENATE, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN:

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

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8 Missouri, is repealed and two new sections adopted in lieu  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

11           Section 30(d). 1. No state revenues derived from highway  
12 users which are [to be allocated] imposed, collected,  
13 apportioned, distributed or deposited in the state road fund  
14 pursuant to either section 30(a) or section 30(b) shall be

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

13 2. All of the provisions of sections 29, 30(a), 30(b),  
14 30(c) ~~and~~, 30(d), ~~and~~ 30(e) shall be self executing. All of  
15 the provisions of sections 29, 30(a), 30(b), 30(c) ~~and~~, 30(d),  
16 ~~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  
18 competent jurisdiction to be unconstitutional or  
19 unconstitutionally enacted, the remaining provisions of these  
20 sections shall be and remain valid.

21 3. The provisions of sections ~~29, 30(a), 30(b), 30(c) and~~  
22 ~~30(d) and 30(e)~~ shall become effective on ~~July 1, 2005~~ January  
23 1, 2015.

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

27 (1) First, except for food as defined under the Sales Tax  
28 Law, an additional state sales tax of one percent is hereby

1 levied and imposed upon all sellers for the privilege of selling  
2 and leasing tangible personal property or rendering taxable  
3 services at retail in this state upon the sales and services  
4 which are now or are hereafter listed and set forth in, and,  
5 except as to the amount of the tax, subject to the provisions of  
6 and to be collected as provided in the "Sales Tax Law" and  
7 subject to the rules adopted in connection therewith; and

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

23 2. The proceeds from the additional state sales and use  
24 taxes imposed under this section shall be collected, apportioned,  
25 distributed, and deposited by the department of revenue as  
26 provided in this section. The term "proceeds from the additional  
27 state sales and use taxes" used in this subsection shall mean and  
28 include all proceeds collected by the department of revenue

1 reduced only by refunds for overpayments and erroneous payments  
2 of such taxes as permitted by law.

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

6 (1) Five percent of the proceeds, which shall be considered  
7 nonstate funds under section 15 of this article, shall be  
8 deposited into a special trust fund known as the "County Aid  
9 Transportation Fund", which is created in the state treasury.

10 Moneys in the county aid transportation fund shall be apportioned  
11 and distributed to the various counties of the state based on the  
12 county road mileage and assessed rural land valuation  
13 calculations in subdivision (1) of subsection 1 of section 30(a)  
14 of this article, except that five percent of these moneys shall  
15 be apportioned and distributed solely to cities not within any  
16 county in this state. Moneys in this fund shall be expended in  
17 the sole discretion of the various counties for any of the county  
18 road and bridge purposes and uses provided in subdivision (1) of  
19 subsection 1 of section 30(a) of this article, any state highway  
20 system purposes and uses authorized under section 30(b) of this  
21 article, or for any county transportation system purposes and  
22 uses as set forth in subdivision (4) of this subsection;

23 (2) Five percent of the proceeds, which shall be considered  
24 nonstate funds under section 15 of this article, shall be  
25 deposited into a special trust fund known as the "Municipal Aid  
26 Transportation Fund", which is created within the state treasury.  
27 Moneys in the municipal aid transportation fund shall be  
28 apportioned and distributed to the various incorporated cities,

1 towns, and villages in the state based on the population ratio  
2 calculations in subdivision (2) of subsection 1 of section 30(a)  
3 of this article. Moneys in this fund shall be expended in the  
4 sole discretion of the various incorporated cities, towns, and  
5 villages for any of the city road, street and bridge purposes,  
6 and uses provided in subdivision (2) of subsection 1 of section  
7 30(a) of this article, any state highway system purposes and uses  
8 authorized under section 30(b) of this article, or for any city  
9 transportation system purposes and uses as set forth in  
10 subdivision (4) of this subsection;

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

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

21 (b) For state transportation system purposes and uses as  
22 set forth in subdivision (4) of this subsection;

23 (4) The term "transportation system purposes and uses"  
24 shall include authority for the commission, any county or city to  
25 plan, locate, relocate, establish, acquire, construct, maintain,  
26 control, operate, develop, and fund public transportation  
27 facilities such as, but not limited to, aviation, mass  
28 transportation, transportation of elderly and handicapped,

1 railroads, ports, waterborne commerce, intermodal connections,  
2 bicycle, and pedestrian improvements;

3 (5) All interest earned on moneys deposited into the county  
4 aid transportation fund, the municipal aid transportation fund or  
5 the transportation sales tax fund shall be credited to and  
6 deposited in such fund. Unexpended balances in these funds at  
7 the end of the biennium shall be exempt from any state law  
8 provisions relating to transfer of unexpended balances to any  
9 other fund;

10 (6) The moneys apportioned or distributed under this  
11 section to the transportation sales tax fund, county aid  
12 transportation fund, and municipal aid transportation fund shall  
13 not be included within the definition of "total state revenues"  
14 as that term is used in section 17 of article X of the Missouri  
15 Constitution nor be considered as an "expense of state  
16 government" as that term is used in section 20 of article X of  
17 the Missouri Constitution.

18 4. (1) Unless approved by the voters of this state, the  
19 general assembly, counties, and municipalities are prohibited  
20 from increasing or decreasing the tax upon or measured by motor  
21 fuel used to propel highway motor vehicles from the rate of the  
22 tax authorized by law on January 1, 2013, while this section is  
23 in effect.

24 (2) Unless approved by the voters of this state, the state  
25 highways and transportation commission shall not own or operate a  
26 toll highway or toll bridge on a state highway or bridge that is  
27 in existence on the effective date of this amendment while the  
28 sales and use tax authorized by this section is in effect.

1 Unless approved by the voters of this state, a county or  
2 municipality shall not own or operate a toll highway or toll  
3 bridge on any highway or bridge under its jurisdiction that is in  
4 existence on the effective date of this amendment while the sales  
5 and use tax authorized by this section is in effect.

6 (3) Commencing in the second fiscal year following voter  
7 approval of this section, the commission shall annually submit a  
8 report to the governor and general assembly. The report shall  
9 include the status of state highway system and state  
10 transportation system projects, programs and facilities that were  
11 approved by the commission and funded from the proceeds of the  
12 additional state sales and use taxes levied, imposed, and  
13 collected under this section.

14 (4) Upon voter approval of the temporary one percent state  
15 sales and use taxes in this section at a general election held in  
16 2014, or at a special election to be called by the governor, this  
17 section shall be effective and continue until a general election  
18 is held in 2024, or at a special election to be called by the  
19 governor, to resubmit this section to the voters for approval.  
20 The secretary of state shall prepare the ballot measure for such  
21 ten-year resubmission. If approved by voters at the ten-year  
22 resubmission election required by this subsection, this section  
23 shall continue to be effective for an additional temporary ten  
24 year period. Every ten years thereafter, the secretary of state  
25 shall resubmit to voters for approval the issue of whether to  
26 approve this section. If at any subsequent election the majority  
27 of voters do not approve this section, then this section shall  
28 terminate on December thirty-first of the calendar year when the

1 last election was held.