

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.

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8 Missouri, is repealed and two new sections adopted in lieu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 and the department's actual
3 costs to collect the proceeds, which shall not exceed one percent
4 of the total amount of the tax collected. The department's
5 actual costs to collect these proceeds shall be limited to actual
6 costs incurred by the department of revenue, including any other
7 entity or person designated by law or by the department to
8 collect or to provide goods or services used to collect the
9 additional state sales and use taxes.

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

13 (1) Five percent of the proceeds, which shall be considered
14 nonstate funds under section 15 of this article, shall be
15 deposited into a special trust fund known as the "County Aid
16 Transportation Fund", which is created in the state treasury.
17 Moneys in the county aid transportation fund shall be apportioned
18 and distributed to the various counties of the state based on the
19 county road mileage and assessed rural land valuation
20 calculations in subdivision (1) of subsection 1 of section 30(a)
21 of this article, except that five percent of these moneys shall
22 be apportioned and distributed solely to cities not within any
23 county in this state. Moneys in this fund shall be expended in
24 the sole discretion of the various counties for any of the county
25 road and bridge purposes and uses provided in subdivision (1) of
26 subsection 1 of section 30(a) of this article, any state highway
27 system purposes and uses authorized under section 30(b) of this
28 article, or for any county transportation system purposes and

1 uses as set forth in subdivision (4) of this subsection;

2 (2) Five percent of the proceeds, which shall be considered
3 nonstate funds under section 15 of this article, shall be
4 deposited into a special trust fund known as the "Municipal Aid
5 Transportation Fund", which is created within the state treasury.
6 Moneys in the municipal aid transportation fund shall be
7 apportioned and distributed to the various incorporated cities,
8 towns, and villages in the state based on the population ratio
9 calculations in subdivision (2) of subsection 1 of section 30(a)
10 of this article. Moneys in this fund shall be expended in the
11 sole discretion of the various incorporated cities, towns, and
12 villages for any of the city road, street and bridge purposes,
13 and uses provided in subdivision (2) of subsection 1 of section
14 30(a) of this article, any state highway system purposes and uses
15 authorized under section 30(b) of this article, or for any city
16 transportation system purposes and uses as set forth in
17 subdivision (4) of this subsection;

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

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

28 (b) For state transportation system purposes and uses as

1 set forth in subdivision (4) of this subsection;

2 (4) The term "transportation system purposes and uses"
3 shall include authority for the commission, any county or city to
4 plan, locate, relocate, establish, acquire, construct, maintain,
5 control, operate, develop, and fund public transportation
6 facilities such as, but not limited to, aviation, mass
7 transportation, transportation of elderly and handicapped,
8 railroads, ports, waterborne commerce, intermodal connections,
9 bicycle, and pedestrian improvements;

10 (5) All interest earned on moneys deposited into the county
11 aid transportation fund, the municipal aid transportation fund or
12 the transportation sales tax fund shall be credited to and
13 deposited in such fund. Unexpended balances in these funds at
14 the end of the biennium shall be exempt from any state law
15 provisions relating to transfer of unexpended balances to any
16 other fund;

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

25 4. (1) Unless approved by the voters of this state, the
26 general assembly, counties, and municipalities are prohibited
27 from increasing or decreasing the tax upon or measured by motor
28 fuel used to propel highway motor vehicles from the rate of the

1 tax authorized by law on January 1, 2013, while this section is
2 in effect.

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

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

13 (3) (a) Prior to any election in which this section shall
14 be submitted to voters for approval, the commission shall approve
15 a list of projects, programs, and facilities on the state highway
16 system and state transportation system that shall be funded from
17 the proceeds from the additional sales and use taxes levied,
18 imposed, collected, and deposited into the transportation sales
19 tax fund under this section.

20 (b) Starting in the first fiscal year following voter
21 approval of this section, the commission shall annually submit a
22 report to the governor, general assembly, and the joint committee
23 on transportation oversight that shall include the status of the
24 approved list of projects, programs, and facilities on the state
25 highway system and state transportation system.

26 (c) In the annual report filed in the sixth fiscal year
27 following voter approval of this section, if the joint committee
28 on transportation oversight identifies and determines that any

1 project, program, or facility on the commission's approved list
2 has not yet been included in the commission's statewide
3 transportation improvement program, then the joint committee, by
4 two-thirds majority of the members of the committee, shall
5 identify each specific project, program, or facility that has not
6 been included in the commission's statewide transportation
7 improvement program and shall within thirty legislative days
8 recommend suspension of appropriations from the transportation
9 sales tax fund in an amount that is equivalent to the amount of
10 funds necessary for each specific project, program, or facility
11 that was not included.

12 (d) The general assembly may approve the recommendation of
13 the joint committee on transportation oversight by enactment of a
14 concurrent resolution. Such resolution may be introduced in
15 either legislative chamber no later than fourteen calendar days
16 after receipt of the joint committee's recommendation. The
17 resolution shall not be subject to amendment by either chamber
18 and may only be approved in its entirety. The presiding officer
19 of each legislative chamber in which a concurrent resolution has
20 been introduced, shall submit it to a vote of the membership not
21 sooner than seven calendar days nor later than fourteen calendar
22 days after introduction of the concurrent resolution. The
23 presiding officer of the chamber passing a concurrent resolution
24 shall immediately forward the resolution to the other chamber and
25 the presiding officer of that chamber shall submit it to a vote
26 of the membership not sooner than seven calendar days or later
27 than fourteen calendar days of its receipt from the other
28 legislative chamber.

1 (e) Any suspension of the appropriations from the
2 transportation sales tax fund shall be null and void when the
3 highways and transportation commission amends its statewide
4 transportation improvement program to include each project,
5 program, and facility identified in the joint committee's
6 recommendation.

7 (4) Upon voter approval of the temporary one percent state
8 sales and use taxes in this section at a general election held in
9 2014, or at a special election to be called by the governor, this
10 section shall be effective and continue until a general election
11 is held in 2024, or at a special election to be called by the
12 governor, to resubmit this section to the voters for approval.
13 The secretary of state shall prepare the ballot measure for such
14 ten-year resubmission. If approved by voters at the ten-year
15 resubmission election required by this subsection, this section
16 shall continue to be effective for an additional temporary ten
17 year period. Every ten years thereafter, the secretary of state
18 shall submit to the voters for approval the issue of whether the
19 sales and use tax authorized by this section shall be imposed for
20 another ten-year period. If at any subsequent election the
21 majority of voters do not approve such issue, then this section
22 shall terminate on December thirty-first of the calendar year
23 when the last election was held.