

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE JOINT RESOLUTION NO. 16
97TH GENERAL ASSEMBLY

Reported from the Committee on Transportation and Infrastructure, March 5, 2013, with recommendation that the Senate Committee Substitute do pass.

1261S.03C

TERRY L. SPIELER, Secretary.

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:

That at the next general election to be held in the state of Missouri, on
2 Tuesday next following the first Monday in November, 2014, 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Section A. Section 30(d), article IV, Constitution of Missouri, is repealed
2 and two new sections adopted in lieu thereof, to be known as sections 30(d) and
3 30(e), to read as follows:

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

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

12 **highway system purposes and uses and the state transportation system**
13 **purposes and uses specified in section 30(e) of this article.**

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

20 3. The provisions of sections [29, 30(a), 30(b), 30(c) and] 30(d) and **30(e)**
21 shall become effective on [July 1, 2005] **January 1, 2015.**

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

4 (1) First, an additional state sales tax of one percent is hereby
5 levied and imposed upon all sellers for the privilege of selling and
6 leasing tangible personal property or rendering taxable services at
7 retail in this state upon the sales and services which are now or are
8 hereafter listed and set forth in, and, except as to the amount of the
9 tax, subject to the provisions of and to be collected as provided in the
10 "Sales Tax Law" and subject to the rules adopted in connection
11 therewith; and

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

25 2. The proceeds from the additional state sales and use taxes
26 imposed under this section shall be collected, apportioned, distributed,
27 and deposited by the department of revenue as provided in this

28 section. The term "proceeds from the additional state sales and use
29 taxes" used in this subsection shall mean and include all proceeds
30 collected by the department of revenue reduced only by refunds for
31 overpayments and erroneous payments of such taxes as permitted by
32 law.

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

36 (1) Five percent of the proceeds, which shall be considered
37 nonstate funds under section 15 of this article, shall be deposited into
38 a special trust fund known as the "County Aid Transportation Fund",
39 which is created in the state treasury. Moneys in the county aid
40 transportation fund shall be apportioned and distributed to the various
41 counties of the state based on the county road mileage and assessed
42 rural land valuation calculations in subdivision (1) of subsection 1 of
43 section 30(a) of this article, except that five percent of these moneys
44 shall be apportioned and distributed solely to cities not within any
45 county in this state. Moneys in this fund shall be expended in the sole
46 discretion of the various counties for any of the county road and bridge
47 purposes and uses provided in subdivision (1) of subsection 1 of section
48 30(a) of this article, any state highway system purposes and uses
49 authorized under section 30(b) of this article, or for any county
50 transportation system purposes and uses as set forth in subdivision (4)
51 of this subsection; and

52 (2) Five percent of the proceeds, which shall be considered
53 nonstate funds under section 15 of this article, shall be deposited into
54 a special trust fund known as the "Municipal Aid Transportation Fund",
55 which is created within the state treasury. Moneys in the municipal aid
56 transportation fund shall be apportioned and distributed to the various
57 incorporated cities, towns, and villages in the state based on the
58 population ratio calculations in subdivision (2) of subsection 1 of
59 section 30(a) of this article. Moneys in this fund shall be expended in
60 the sole discretion of the various incorporated cities, towns, and
61 villages for any of the city road, street and bridge purposes, and uses
62 provided in subdivision (2) of subsection 1 of section 30(a) of this
63 article, any state highway system purposes and uses authorized under
64 section 30(b) of this article, or for any city transportation system

65 purposes and uses as set forth in subdivision (4) of this subsection.

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

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

74 (b) For state transportation system purposes and uses as set
75 forth in subdivision (4) of this subsection.

76 (4) The term "transportation system purposes and uses" shall
77 include authority for the commission, any county or city to plan, locate,
78 relocate, establish, acquire, construct, maintain, control, operate,
79 develop, and fund public transportation facilities such as, but not
80 limited to, aviation, mass transportation, transportation of elderly and
81 handicapped, railroads, ports, waterborne commerce, intermodal
82 connections, bicycle, and pedestrian improvements.

83 (5) All interest earned on moneys deposited into the county aid
84 transportation fund, the municipal aid transportation fund or the
85 transportation sales tax fund shall be credited to and deposited in such
86 fund. Unexpended balances in these funds at the end of the biennium shall
87 be exempt from any state law provisions relating to transfer of unexpended
88 balances to any other fund.

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

95 4. (1) Unless approved by the voters of this state, the general
96 assembly, counties, and municipalities are prohibited from increasing or
97 decreasing the tax upon or measured by motor fuel used to propel highway
98 motor vehicles from the rate of the tax authorized by law on January 1, 2013,
99 while this section is in effect.

100 (2) Unless approved by the voters of this state, the state highways and
101 transportation commission shall not own or operate a toll highway or toll

102 **bridge on a state highway or bridge that is in existence on the effective date**
103 **of this amendment while the sales and use tax authorized by this section is**
104 **in effect.**

105 **(3) Commencing in the second fiscal year following voter approval of**
106 **this section, the commission shall annually submit a report to the governor**
107 **and general assembly. The report shall include the status of state highway**
108 **system and state transportation system projects, programs and facilities that**
109 **were approved by the commission and funded from the proceeds of the**
110 **additional state sales and use taxes levied, imposed, and collected under this**
111 **section.**

112 **(4) Upon voter approval of the temporary one percent state sales and**
113 **use taxes in this section at a general election held in 2014, or at a special**
114 **election to be called by the governor, this section shall be effective and**
115 **continue until a general election is held in 2024, or at a special election to be**
116 **called by the governor, to resubmit this section to the voters for**
117 **approval. The secretary of state shall prepare the ballot measure for such**
118 **ten-year resubmission. If approved by voters at the ten-year resubmission**
119 **election required by this subsection, this section shall continue to be**
120 **effective for an additional temporary ten year period. Every ten years**
121 **thereafter, the secretary of state shall resubmit to voters for approval the**
122 **issue of whether to approve this section. If at any subsequent election the**
123 **majority of voters do not approve this section, then this section shall**
124 **terminate on December thirty-first of the calendar year when the last**
125 **election was held.**

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