

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE NO. 2 FOR
SENATE COMMITTEE SUBSTITUTE FOR

**SENATE JOINT
RESOLUTION NO. 16**

97TH GENERAL ASSEMBLY

1261H.09C

D. ADAM CRUMBLISS, Chief Clerk

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 House of Representatives, the Senate concurring therein:

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

Section A. Section 30(d), article IV, Constitution of Missouri, is repealed and two new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

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

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

8 are imposed, collected, apportioned, distributed or deposited into the state road fund or
9 transportation safety and job creation fund pursuant to section 30(e) of this article shall
10 be diverted from the state highway system purposes and uses and the state transportation
11 system purposes and uses specified in section 30(e) of this article.

12 2. All of the provisions of sections 29, 30(a), 30(b), 30(c) [and] , 30(d), and 30(e) shall
13 be self executing. All of the provisions of sections 29, 30(a), 30(b), 30(c) [and] , 30(d), and
14 30(e) are severable. If any provision of sections 29, 30(a), 30(b), 30(c) [and] , 30(d), and 30(e)
15 is found by a court of competent jurisdiction to be unconstitutional or unconstitutionally enacted,
16 the remaining provisions of these sections shall be and remain valid.

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

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

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

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

20 **2. The proceeds from the additional state sales and use taxes imposed under this**
21 **section shall be collected, apportioned, distributed, and deposited by the department of**
22 **revenue as provided in this section. The term "proceeds from the additional state sales and**
23 **use taxes" used in this subsection shall mean and include all proceeds collected by the**
24 **department of revenue reduced only by refunds for overpayments and erroneous payments**
25 **of such taxes as permitted by law and the department's actual costs to collect these**

26 **proceeds, which shall not exceed one percent of the total amount of the tax collected. The**
27 **department's actual costs to collect these proceeds shall be limited to actual costs incurred**
28 **by the department of revenue, including any other entity or person designated by law or**
29 **by the department to collect or to provide goods or services used to collect the additional**
30 **state sales and use taxes.**

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

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

45 **(2) Five percent of the proceeds shall be deposited into a special trust fund known**
46 **as the "Municipal Aid Transportation Fund". Moneys in the municipal aid transportation**
47 **fund shall be apportioned and distributed to the various incorporated cities, towns, and**
48 **villages in the state based on the population ratio calculations in subdivision (2) of**
49 **subsection 1 of section 30(a) of this article. Moneys in this fund shall be expended at the**
50 **sole discretion of the various incorporated cities, towns, and villages for any of the city**
51 **road, street and bridge purposes and uses provided in subdivision (2) of subsection 1 of**
52 **section 30(a) of this article, any state highway system purposes and uses authorized under**
53 **section 30(b) of this article, or for any city transportation system purposes and uses as set**
54 **forth in subdivision (4) of this subsection;**

55 **(3) Ninety percent of the proceeds shall be deposited into a special trust fund**
56 **known as the "Transportation Safety and Job Creation Fund", which is created within the**
57 **state treasury. Moneys in the transportation safety and job creation fund shall stand**
58 **appropriated without legislative action to be used and expended at the sole discretion of**
59 **the highways and transportation commission for the following purposes and uses, and no**
60 **other:**

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

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

65 (4) The term "transportation system purposes and uses" shall include authority for
66 the commission, any county or any city to plan, locate, relocate, establish, acquire,
67 construct, maintain, control, operate, develop, and fund public transportation facilities
68 such as, but not limited to, aviation, mass transportation, transportation for elderly and
69 handicapped persons, railroads, ports, waterborne commerce, intermodal connections,
70 bicycle, and pedestrian improvements;

71 (5) All interest earned on moneys deposited into the county aid transportation fund,
72 the municipal aid transportation fund or the transportation safety and job creation fund
73 shall be credited to and deposited into such fund. The unexpended balance remaining in
74 the county aid transportation fund, the municipal aid transportation fund, and the
75 transportation safety and job creation fund at the end of the biennium and after all
76 warrants on same have been discharged and the appropriation, if applicable, has lapsed,
77 shall not be transferred and placed to the credit of the general revenue fund of the state or
78 any other fund;

79 (6) The moneys apportioned or distributed under this section to the transportation
80 safety and job creation fund, county aid transportation fund, and municipal aid
81 transportation fund shall not be included within the definition of "total state revenues" as
82 that term is used in section 17 of article X of the Missouri Constitution nor be considered
83 as an "expense of state government" as that term is used in section 20 of article X of the
84 Missouri Constitution.

85 4. (1) Unless approved by the voters of this state, the general assembly, counties,
86 and municipalities are prohibited from increasing or decreasing the tax upon or measured
87 by motor fuel used to propel highway motor vehicles from the rate of the tax authorized
88 by law on January 1, 2013, while this section is in effect.

89 (2) Unless approved by the voters of this state, the state highways and
90 transportation commission shall not authorize, own or operate a toll highway or toll bridge
91 on a state highway or bridge that is in existence on January 1, 2013, while the sales and use
92 tax authorized by this section is in effect. Unless approved by the voters of the applicable
93 county or municipality, a county or municipality shall not authorize, own or operate a toll
94 highway or toll bridge on any highway or bridge under its jurisdiction that is in existence
95 on January 1, 2013, while the sales and use tax authorized by this section is in effect.

96 **(3) (a) Prior to any election in which this section shall be submitted to voters for**
97 **approval, the commission shall approve its list of projects, programs, and facilities, with**
98 **priority given to safety, on the state highway system and state transportation system that**
99 **shall be funded from the proceeds from the additional sales and use taxes deposited into**
100 **the transportation safety and job creation fund under this section.**

101 **(b) Starting in the first calendar year following voter approval of this section, the**
102 **commission shall annually submit a report to the governor, general assembly, and joint**
103 **committee on transportation oversight that shall include the status of the approved list of**
104 **projects, programs, and facilities on the state highway system and state transportation**
105 **system.**

106 **(c) The joint committee shall determine from the annual report filed in the fifth**
107 **calendar year following voter approval of this section whether any project, program, or**
108 **facility on the commission's approved list has not yet been included in the commission's**
109 **statewide transportation improvement program. After receiving such report and before**
110 **the first day of March of the sixth calendar year following voter approval of this section,**
111 **the joint committee, by a two-thirds majority vote of its members may recommend to the**
112 **general assembly suspension of appropriations from the transportation safety and job**
113 **creation fund in an amount that is equivalent to the amount of funds necessary for each**
114 **specific project, program, or facility that was not included. To preserve the credit rating**
115 **of state road bonds, including refunding bonds that have been issued or may be issued by**
116 **the commission, no suspension of appropriations shall be authorized on funds determined**
117 **by the commission to be necessary to pay the principal and interest on any such bonds, to**
118 **establish or maintain reserves for the benefit of such bonds, or to fulfill or satisfy other**
119 **covenants or agreements related to such bonds.**

120 **(d) The general assembly may approve the recommendation of the joint committee**
121 **by enactment of a concurrent resolution. Such resolution may be introduced in either**
122 **legislative chamber no later than fourteen calendar days after receipt of the joint**
123 **committee's recommendation. The resolution shall not be subject to amendment by either**
124 **chamber and may only be approved in its entirety. The presiding officer of each legislative**
125 **chamber in which a concurrent resolution has been introduced, shall submit it to a vote of**
126 **the membership not sooner than seven calendar days nor later than fourteen calendar days**
127 **after introduction of the concurrent resolution. The presiding officer of the chamber**
128 **passing a concurrent resolution shall immediately forward the resolution to the other**
129 **chamber and the presiding officer of that chamber shall submit it to a vote of the**
130 **membership not sooner than seven calendar days nor later than fourteen calendar days**
131 **from its receipt from the other legislative chamber.**

132 **(e) Any suspension of the appropriations from the transportation safety and job**
133 **creation fund for a specific project, program or facility shall be null and void when the**
134 **commission amends its statewide transportation improvement program to include such**
135 **project, program, or facility identified in the joint committee's recommendation.**

136 **(4) Upon voter approval of the temporary one percent state sales and use taxes in**
137 **this section at a general election held in 2014, or at a special election to be called by the**
138 **governor, this section shall be effective and continue until a general election is held in 2024,**
139 **or at a special election to be called by the governor, to resubmit this section to the voters**
140 **for approval. The secretary of state shall prepare the ballot measure for such ten-year**
141 **resubmission. If approved by voters at the ten-year resubmission election required by this**
142 **subsection, this section shall continue to be effective for an additional temporary ten year**
143 **period. Every ten years thereafter, the secretary of state shall submit to the voters for**
144 **approval the issue of whether the sales and use tax authorized by this section shall be**
145 **imposed for another ten-year period. If at any subsequent election the majority of voters**
146 **do not approve such issue, then this section shall terminate on December thirty-first of the**
147 **calendar year when the last election was held.**

 Section B. Pursuant to section 116.155, RSMo, and other applicable constitutional
2 provisions and laws of this state authorizing the general assembly to adopt ballot language for
3 the submission of a joint resolution to the voters of this state, the official ballot title of the
4 amendment proposed in section A shall be as follows:

5 “Shall the Missouri Constitution be amended to enact a temporary sales and use tax of
6 one percent to be used solely to fund state and local highways, roads, bridges and transportation
7 projects for ten years, with priority given to repairing unsafe roads and bridges?”

 Section C. Pursuant to section 116.155, RSMo, and other applicable constitutional
2 provisions and the laws of this state authorizing the general assembly to adopt a fiscal note
3 summary for the submission of a joint resolution to the voters of this state, the official fiscal note
4 summary of the amendment proposed by section A shall be as follows:

5 “Additional revenue is estimated to be \$623 million annually to the state’s transportation
6 safety and job creation fund and \$69 million for local governments. Increases in gasoline tax
7 will be prohibited. This revenue will only be used for transportation purposes and cannot be
8 diverted for other uses.”

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