

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 33

## 97TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE ROSS.

1556H.011

D. ADAM CRUMBLISS, Chief Clerk

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing sections 47(a) and 47(b) of article IV of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to taxation.

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*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 following the first Monday in November, 2014, or at a special election to be called by the governor for that purpose, there is hereby submitted to the qualified voters of this state, for adoption or rejection, the following amendment to article IV of the Constitution of the state of Missouri:

Section A. Sections 47(a) and 47(b), article IV, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as sections 47(a) and 47(b), to read as follows:

Section 47(a). For the purpose of providing additional monies to be expended and used by the department of [natural resources] **agriculture** through the state soil and water districts commission as defined in Section 278.070, RSMo, for the saving of the soil and water of this state for the conservation of the productive power of Missouri agricultural land, and by the department of [natural resources] **economic development** through the division responsible for the State park system for the acquisition, development, maintenance and operation of state parks and state historic sites in accordance with Chapter 253, RSMo, and for the administration of the laws pertaining thereto, an additional sales tax of one-tenth of one percent is hereby levied and imposed upon all sellers for the privilege of selling tangible personal property or rendering taxable services at retail in this state upon the sales and services which now are or hereafter are

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.

11 listed and set forth in, and, except as to the amount of tax, subject to the provisions of and to be  
12 collected as provided in the "Sales Tax Law" and subject to the rules and regulations  
13 promulgated in connection therewith; and an additional use tax of one-tenth of one percent is  
14 levied and imposed for the privilege of storing, using or consuming within this state any article  
15 of tangible personal property as set forth and provided in the "Compensating Use Tax Law" and,  
16 except as to the amount of the tax, subject to the provisions of and to be collected as provided  
17 in the "Compensating Use Tax Law" and subject to the rules and regulations promulgated in  
18 connection therewith. In addition, monies deposited in the state parks sales tax fund pursuant  
19 to the provisions of section 47(b) of this article shall also be appropriated to make payments to  
20 counties for a period of five years for the unimproved value of land for distribution to the  
21 appropriate political subdivisions as payment in lieu of real property taxes for privately owned  
22 land acquired by the department of [natural resources] **economic development** for park purposes  
23 after July 1, 1985, in such amounts as determined by appropriation, but in no event shall such  
24 amounts be more than the amount of property tax imposed by political subdivisions at the time  
25 the department acquired or acquires such land.

Section 47(b). Fifty percent of the monies arising from the additional sales and use taxes  
2 provided for in Section 47(a) hereof shall be deposited in the Soil and Water Sales Tax Fund and  
3 fifty percent shall be deposited in the State Park Sales Tax Fund, and the monies in both funds  
4 shall be expended pursuant to appropriation by the General Assembly and used by the state soil  
5 and water districts commission and the department of [natural resources] **economic**  
6 **development** for the purposes set forth in Section 47(a), and for no other purpose.

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