FIRST REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 52

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LOVE.

2633H.01I

JOINT RESOLUTION

D. ADAM CRUMBLISS, Chief Clerk

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 tax to improve the state highway system 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, 2016, 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- Section A. Section 30(d), article IV, Constitution of Missouri, is repealed and two new sections adopted in lieu thereof, to be known as sections 30(d) and 30(g), to read as follows:
- Section 30(d). 1. No state revenues derived from highway users which are [to be
- 2 allocated collected, apportioned, distributed or deposited in the state road fund pursuant to
- 3 either section 30(a) or section 30(b) shall be diverted from the highway purposes and uses
- 4 specified in subsection 1 of section 30(b). No state revenues derived from highway users which
- 5 are [to be allocated] collected, apportioned, distributed or deposited in the state road bond fund
- 6 pursuant to subdivision (3) of subsection 2 of section 30(b) shall be diverted from the highway
- 7 purposes and uses specified in said subdivision (3). No state revenues which are collected,
- 8 apportioned, distributed, or deposited into the state road fund or transportation safety and
- 9 job creation fund under section 30(g) of this article shall be diverted from the state
- 10 highway system purposes and uses and the state transportation system purposes and uses
- 11 specified in section 30(g) of this article.

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.

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

3. The provisions of [sections 29, 30(a), 30(b), 30(c) and 30(d)] this section and section **30(g)** shall become effective on [July 1, 2005] **January 1, 2017**.

Section 30(g). 1. To provide additional moneys for state highway system purposes and uses and state transportation system purposes and uses in the following manner:

- (1) An additional state sales tax of two-tenths of one percent is hereby levied and imposed upon all transactions on which the Missouri state sales tax is imposed, subject to the provisions of and to be collected as provided in chapter 144 and the rules adopted in connection therewith; and
- (2) An additional state use tax of two-tenths of one percent is hereby levied and imposed upon all transactions on which the Missouri state use tax is imposed, subject to the provisions of and to be collected as provided in chapter 144 and the rules adopted in connection therewith. No tax levied or imposed under this section shall apply to the retail sale of food as defined in chapter 144.
- 2. The proceeds from the additional state sales and use taxes imposed under this section shall be collected, apportioned, distributed, and deposited by the department of revenue as provided in this section. As used in this section, the term "proceeds from the additional state sales and use taxes" shall mean all proceeds collected by the department of revenue reduced only by refunds for overpayments and erroneous payments of such taxes as permitted by law.
- 3. All the proceeds collected from the additional state sales and use taxes imposed under this section shall be apportioned, distributed, and one hundred percent of the proceeds shall be deposited by the director into a special trust fund known as the "Transportation Safety and Job Creation Fund", which is created within the state treasury. Moneys in the transportation safety and job creation fund shall stand appropriated without legislative action to be used and expended at the sole discretion of the highways and transportation commission for the following purposes and uses, and no others:
- (1) For deposit into the state road fund for state highway system purposes and uses authorized under section 30(b) of this article; or
- (2) For state transportation system purposes and uses as set forth in this subsection. As used in this subdivision, the term "transportation system purposes and uses" shall

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include authority for the commission to plan, locate, relocate, establish, acquire, construct, maintain, control, operate, develop, and fund public transportation facilities such as, but not limited to, aviation, mass transportation, transportation for elderly and handicapped persons, railroads, ports, waterborne commerce, intermodal connections, bicycle, and pedestrian improvements;

- (3) All interest earned on moneys deposited into the transportation safety and job creation fund shall be credited to and deposited into such fund. The unexpended balance remaining in the transportation safety and job creation fund at the end of the biennium and after all warrants on same have been discharged shall not be transferred and placed to the credit of the general revenue fund of the state or any other fund;
- (4) The moneys apportioned or distributed under this section to the transportation safety and job creation fund shall not be included within total state revenues under section 17, article X, state constitution of Missouri, nor be considered an expense of state government under section 20, article X, state constitution of Missouri, nor be considered state revenue under section 3(b), article IX, state constitution of Missouri.
- 4. Upon voter approval of the temporary two-tenths of one percent state sales and use tax at the general election held in 2016, or at a special election to be called by the governor for that purpose, this section shall expire after ten years. This section shall then be resubmitted to the voters by the secretary of state for approval at the general election held in 2026. If subsequently approved by a simple majority of votes cast, this section shall continue to be effective for an additional ten-year period. Every ten years thereafter, the secretary of state shall submit to the voters for approval the issue of whether the sales and use tax authorized by this section shall be imposed for another ten-year period. If at any subsequent general election a simple majority of votes cast does not approve such issue, then this section shall terminate on December thirty-first of the calendar year when the last election was held.

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

"Shall the Missouri Constitution be changed to enact a temporary ten-year sales tax of two-tenths of one percent to be used solely to fund projects to improve state highways, bridges, mass transportation, ports and other transportation options?".

Section C. Pursuant to section 116.155, RSMo, and other applicable constitutional provisions and the laws of this state authorizing the general assembly to adopt a fiscal note

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- 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 "This change is expected to produce \$X million annually to the Transportation Safety and
- 6 Job Creation Fund. This revenue shall only be used for state highway and state transportation
- 7 purposes and cannot be diverted for other uses."

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