

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 91

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KORMAN.

4831H.011

D. ADAM CRUMBLISS, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment to article IX of the Constitution of Missouri, and adopting one new section relating to a sales tax increase for education, with an effective date.

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 IX of the Constitution of the state of Missouri:

Section A. Article IX, Constitution of Missouri, is amended by adding thereto one new section, to be known as section 11, to read as follows:

Section 11. 1. For the purposes of providing additional moneys for primary and secondary education in the form of funds for infrastructure development, equipment purchasing, and bond payments, an additional state sales tax of one-fourth 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 listed and set forth in, and, except as to the amount of tax, subject to the provisions of and to be collected as provided in the "Sales Tax Law" and subject to the rules and regulations promulgated in connection therewith; and an additional use tax of one-fourth of one percent is levied and imposed for the privilege of storing, using, or consuming within this state any article of tangible personal property as set forth and provided in the "Compensating Use Tax Law" and, except as to the amount

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.

12 of tax, subject to the provisions of and to be collected as provided in the "Compensating
13 Use Tax Law" and subject to the rules and regulations promulgated in connection
14 therewith. The provisions of this section shall be self-enforcing except that the general
15 assembly shall adjust brackets for the collection of the sales and use taxes. The additional
16 revenue provided by this section shall not be part of the "total state revenue" within the
17 meaning of sections 17 and 18 of article X. The expenditure of this additional revenue shall
18 not be an "expense of state government" under section 20 of article X. The effective date
19 of this section shall be January 1, 2015.

20 2. The sales tax revenue received under subsection 1 of this section shall be
21 distributed in the same ratio that the weighted average daily attendance in the district
22 bears to the total weighted average daily attendance in all such school districts for the
23 preceding year.

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