

SENATE SUBSTITUTE  
FOR  
HOUSE JOINT RESOLUTION NO. 68

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.

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BE IT RESOLVED BY THE SENATE, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN:

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

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8 Missouri, is repealed and two new sections adopted in lieu  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

11           Section 30(d). 1. No state revenues derived from highway  
12 users which are [to be allocated] imposed, collected,  
13 apportioned, distributed, or deposited in the state road fund  
14 pursuant to either section 30(a) or section 30(b) shall be  
15 diverted from the highway purposes and uses specified in  
16 subsection 1 of section 30(b). No state revenues derived from  
17 highway users which are [to be allocated] imposed, collected,

1 apportioned, distributed, or deposited in the state road bond  
2 fund pursuant to subdivision (3) of subsection 2 of section 30(b)  
3 shall be diverted from the highway purposes and uses specified in  
4 said subdivision (3). No state revenues which are imposed,  
5 collected, apportioned, distributed, or deposited into the state  
6 road fund or transportation safety and job creation fund pursuant  
7 to section 30(e) of this article shall be used for administrative  
8 purposes or diverted from the state highway system purposes and  
9 uses and the state transportation system purposes and uses  
10 specified in section 30(e) of this article. The oversight  
11 division of the committee on legislative research shall conduct a  
12 program evaluation of the department of transportation to ensure  
13 the additional funds under section 30(e) are used as required  
14 under this article and provide a report to the general assembly  
15 by January 1, 2020.

16 2. All of the provisions of sections 29, 30(a), 30(b),  
17 30(c) [and], 30(d), and 30(e) shall be self executing. All of  
18 the provisions of sections 29, 30(a), 30(b), 30(c) [and], 30(d),  
19 and 30(e) are severable. If any provision of sections 29, 30(a),  
20 30(b), 30(c) [and], 30(d), and 30(e) is found by a court of  
21 competent jurisdiction to be unconstitutional or  
22 unconstitutionally enacted, the remaining provisions of these  
23 sections shall be and remain valid.

24 3. The provisions of [sections 29, 30(a), 30(b), 30(c) and  
25 30(d)] this section and section 30(e) shall become effective on  
26 [July 1, 2005] January 1, 2015.

27 Section 30(e). 1. To provide additional moneys for state  
28 highway system purposes and uses, city streets, county roads and

1 state transportation system purposes and uses: First, an  
2 additional state sales tax of three-quarters of one percent is  
3 hereby levied and imposed upon all transactions on which the  
4 Missouri state sales tax is imposed, subject to the provisions of  
5 and to be collected as provided in the Sales Tax Law and the  
6 rules adopted in connection therewith; and Second, an additional  
7 state use tax of three-quarters of one percent is hereby levied  
8 and imposed upon all transactions on which the Missouri state use  
9 tax is imposed, subject to the provisions of and to be collected  
10 as provided in the Compensating Use Tax Law and the rules adopted  
11 in connection therewith. No tax levied or imposed under this  
12 section shall apply to the retail sale of food as defined in the  
13 Sales Tax Law.

14 2. The proceeds from the additional state sales and use  
15 taxes imposed under this section shall be collected, apportioned,  
16 distributed, and deposited by the department of revenue as  
17 provided in this section. The term "proceeds from the additional  
18 state sales and use taxes" used in this subsection shall mean and  
19 include all proceeds collected by the department of revenue  
20 reduced only by refunds for overpayments and erroneous payments  
21 of such taxes as permitted by law and the department's actual  
22 costs to collect these proceeds, which shall not exceed one  
23 percent of the total amount of the tax collected. The  
24 department's actual costs to collect these proceeds shall be  
25 limited to actual costs incurred by the department of revenue,  
26 including any other entity or person designated by law or by the  
27 department to collect or to provide goods or services used to  
28 collect the additional state sales and use taxes.

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

4       (1) Five percent of the proceeds shall be deposited into a  
5 special trust fund known as the "County Aid Transportation Fund".  
6 Moneys in the county aid transportation fund shall be apportioned  
7 and distributed to the various counties of the state based on the  
8 county road mileage and assessed rural land valuation  
9 calculations in subdivision (1) of subsection 1 of section 30(a)  
10 of this article, except that five percent of these moneys shall  
11 be apportioned and distributed solely to cities not within any  
12 county in this state. Moneys in this fund shall be expended at  
13 the sole discretion of the various counties for any of the county  
14 road and bridge purposes and uses provided in subdivision (1) of  
15 subsection 1 of section 30(a) of this article, any state highway  
16 system purposes and uses authorized under section 30(b) of this  
17 article, or for any county transportation system purposes and  
18 uses as set forth in subdivision (4) of this subsection;

19       (2) Five percent of the proceeds shall be deposited into a  
20 special trust fund known as the "Municipal Aid Transportation  
21 Fund". Moneys in the municipal aid transportation fund shall be  
22 apportioned and distributed to the various incorporated cities,  
23 towns, and villages in the state based on the population ratio  
24 calculations in subdivision (2) of subsection 1 of section 30(a)  
25 of this article. Moneys in this fund shall be expended at the  
26 sole discretion of the various incorporated cities, towns, and  
27 villages for any of the city road, street and bridge purposes and  
28 uses provided in subdivision (2) of subsection 1 of section 30(a)

1 of this article, any state highway system purposes and uses  
2 authorized under section 30(b) of this article, or for any city  
3 transportation system purposes and uses as set forth in  
4 subdivision (4) of this subsection;

5 (3) Ninety percent of the proceeds shall be deposited into  
6 a special trust fund known as the "Transportation Safety and Job  
7 Creation Fund", which is created within the state treasury.  
8 Moneys in the transportation safety and job creation fund shall  
9 stand appropriated without legislative action to be used and  
10 expended at the sole discretion of the highways and  
11 transportation commission for the following purposes and uses,  
12 and no other:

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

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

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

26 (5) All interest earned on moneys deposited into the county  
27 aid transportation fund, the municipal aid transportation fund or  
28 the transportation safety and job creation fund shall be credited

1 to and deposited into such fund. The unexpended balance  
2 remaining in the county aid transportation fund, the municipal  
3 aid transportation fund, and the transportation safety and job  
4 creation fund at the end of the biennium and after all warrants  
5 on same have been discharged and the appropriation, if  
6 applicable, has lapsed, shall not be transferred and placed to  
7 the credit of the general revenue fund of the state or any other  
8 fund;

9 (6) The moneys apportioned or distributed under this  
10 section to the transportation safety and job creation fund,  
11 county aid transportation fund, and municipal aid transportation  
12 fund shall not be included within "total state revenues" under  
13 section 17 of article X of the Constitution of Missouri, nor be  
14 considered an "expense of state government" under section 20 of  
15 article X of the Constitution of Missouri, nor be considered  
16 "state revenue" under section 3(b) of article IX of the  
17 Constitution of Missouri.

18 4. (1) The general assembly, counties, and municipalities  
19 are prohibited from increasing or decreasing the tax upon, or  
20 measured by, motor fuel used to propel highway motor vehicles  
21 from the rate of the tax authorized by law on January 1, 2014,  
22 while this section is in effect.

23 (2) The state highways and transportation commission shall  
24 not authorize, own, or operate a toll highway or toll bridge on a  
25 state highway or bridge while the sales and use tax authorized by  
26 this section is in effect. A county or municipality shall not  
27 authorize, own or operate a toll highway or toll bridge on any  
28 highway or bridge under its jurisdiction while the sales and use

1 tax authorized by this section is in effect.

2 (3) Prior to the effective date of this section and prior  
3 to any subsequent election in which this section shall be  
4 submitted to voters for approval, the commission shall approve  
5 its list of projects, programs, and facilities, with a priority  
6 given to safety, on the state highway system and state  
7 transportation system that shall be funded from the proceeds from  
8 the additional sales and use taxes deposited into the  
9 transportation safety and job creation fund under this section.  
10 Starting in the second calendar year following the effective date  
11 of this section, the commission shall annually submit a report to  
12 the governor, general assembly, and joint committee on  
13 transportation oversight that shall include the status of the  
14 approved list of projects, programs, and facilities on the state  
15 highway system and state transportation system. During the ten-  
16 year period the temporary tax is in effect, the commission shall  
17 include the approved projects, programs, and facilities in one or  
18 more of the five-year statewide transportation improvement  
19 programs approved by the commission. A taxpayer of the state  
20 shall have standing to bring suit to compel the commission's  
21 inclusion of approved projects in a five-year statewide  
22 transportation improvement program. All such suits shall be  
23 brought in the circuit court of Cole County.

24 (4) Upon voter approval of the temporary three-quarters of  
25 one percent state sales and use tax in this section at the  
26 general election held in 2014, or at a special election to be  
27 called by the governor for that purpose, this section shall be  
28 effective January 1, 2015, and shall continue for ten years.

1 This section shall be resubmitted to the voters for approval at  
2 the general election held in 2024. The secretary of state shall  
3 submit the ballot measure for such ten-year resubmission. If  
4 approved by a simple majority of votes cast, this section shall  
5 continue to be effective for an additional temporary ten-year  
6 period. Every ten years thereafter, the secretary of state shall  
7 submit to the voters for approval the issue of whether the sales  
8 and use tax authorized by this section shall be imposed for  
9 another ten-year period. If at any subsequent general election a  
10 simple majority of votes cast do not approve such issue, then  
11 this section shall terminate on December thirty-first of the  
12 calendar year when the last election was held.

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

19       "Should the Missouri Constitution be changed to enact a  
20 temporary sales tax of three-quarters of one percent to be used  
21 solely to fund state and local highways, roads, bridges and  
22 transportation projects for ten years, with priority given to  
23 repairing unsafe roads and bridges?".

24       Section C. Pursuant to section 116.155, RSMo, and other  
25 applicable constitutional provisions and the laws of this state  
26 authorizing the general assembly to adopt a fiscal note summary  
27 for the submission of a joint resolution to the voters of this  
28 state, the official fiscal note summary of the amendment proposed



1 by section A shall be as follows:

2 "This change is expected to produce \$480 million annually to  
3 the state's Transportation Safety and Job Creation Fund and \$54  
4 million for local governments. Increases in the gas tax will be  
5 prohibited. This revenue shall only be used for transportation  
6 purposes and cannot be diverted for other uses.".