

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE JOINT RESOLUTION NO. 97

99TH GENERAL ASSEMBLY

6737H.02C

D. ADAM CRUMBLISS, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing section 30(a) of article IV of the Constitution of Missouri, and adopting one new section in lieu thereof relating to a motor fuel tax, with a delayed 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, 2018, 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Section A. Section 30(a), article IV, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 30(a), to read as follows:

Section 30(a). 1. A tax upon or measured by fuel used for propelling highway motor vehicles shall be levied and collected ~~[as provided by law]~~ **at a rate of twenty-nine cents per gallon on diesel fuel and at a rate of twenty-seven cents per gallon on all other fuels, provided that an additional motor fuel tax may be imposed by statute as provided by law.** Any amount of the tax collected with respect to fuel not used for propelling highway motor vehicles shall be refunded by the state in the manner provided by law. The remaining net proceeds of the tax, after deducting actual costs of collection of the department of revenue (but after June 30, 2005, not more than three percent of the amount collected) and refunds for overpayments and erroneous payments of such tax as permitted by law, shall be apportioned and distributed between the counties, cities and the state highways and transportation commission as hereinafter provided and shall stand appropriated without legislative action for the following purposes:

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.

13 (1) Ten percent of the remaining net proceeds shall be deposited in a special trust fund
14 known as the "County Aid Road Trust Fund". In addition, beginning July 1, 1994, an additional
15 five percent of the remaining net proceeds which is derived from the difference between the
16 amount received from a tax rate equal to the tax rate in effect on March 31, 1992, and the tax rate
17 in effect on and after July 1, 1994, shall also be deposited in the county aid road trust fund, and
18 of such moneys generated by this additional five percent, five percent shall be apportioned and
19 distributed solely to cities not within any county in this state. After such distribution to cities not
20 within any county, the remaining proceeds in the county aid road trust fund shall be apportioned
21 and distributed to the various counties of the state on the following basis: One-half on the ratio
22 that the county road mileage of each county bears to the county road mileage of the entire state
23 as determined by the last available report of the state highways and transportation commission
24 and one-half on the ratio that the rural land valuation of each county bears to the rural land
25 valuation of the entire state as determined by the last available report of the state tax commission,
26 except that county road mileage in incorporated villages, towns or cities and the land valuation
27 in incorporated villages, towns or cities shall be excluded in such determination, except that, if
28 the assessed valuation of rural lands in any county is less than five million dollars, the county
29 shall be treated as having an assessed valuation of five million dollars. The funds apportioned
30 and distributed to each county shall be dedicated, used and expended by the county solely for the
31 construction, reconstruction, maintenance and repairs of roads, bridges and highways, and
32 subject to such other provisions and restrictions as provided by law. The moneys generated by
33 the additional five percent of the remaining net proceeds which is derived from the difference
34 between the amount received from a tax rate equal to the tax rate in effect on March 31, 1992,
35 and the tax rate in effect on and after July 1, 1994, shall not be used or expended for equipment,
36 machinery, salaries, fringe benefits or capital improvements, other than roads and bridges. In
37 counties having the township form of county organization, the funds distributed to such counties
38 shall be expended solely under the control and supervision of the county commission, and shall
39 not be expended by the various townships located within such counties. "Rural land" as used in
40 this section shall mean all land located within any county, except land in incorporated villages,
41 towns, or cities.

42 (2) Fifteen percent of the remaining net proceeds shall be apportioned and distributed
43 to the various incorporated cities, towns and villages within the state solely for construction,
44 reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and
45 for the payment of principal and interest on indebtedness on account of road and street purposes,
46 and the use thereof being subject to such other provisions and restrictions as provided by law.
47 The amount apportioned and distributed to each city, town or village shall be based on the ratio
48 that the population of the city, town or village bears to the population of all incorporated cities,

49 towns or villages in the state having a like population, as shown by the last federal decennial
50 census, provided that any city, town or village which had a motor fuel tax prior to the adoption
51 of this section shall annually receive not less than an amount equal to the net revenue derived
52 therefrom in the year 1960; and

53 (3) All the remaining net proceeds in excess of the distributions to counties, and to cities,
54 towns and villages under this section shall be apportioned, distributed and deposited in the state
55 road fund and shall be expended and used solely as provided in subsection 1 of section 30(b) of
56 Article IV of this Constitution.

57 2. The director of revenue of the state shall make the apportionment, distribution and
58 deposit of the funds monthly in the manner required hereby.

59 3. Except for taxes or licenses which may be imposed uniformly on all merchants or
60 manufacturers based upon sales, or which uniformly apply ad valorem to the stocks of merchants
61 or manufacturers, no political subdivision in this state shall collect any tax, excise, license or fee
62 upon, measured by or with respect to the importation, receipt, manufacture, storage,
63 transportation, sale or use, on or after the first day of the month next following the adoption of
64 this section of fuel used for propelling motor vehicles, unless the tax, excise, license or fee is
65 approved by a vote of the people of any city, town or village subsequent to the adoption of this
66 section, by a two- thirds majority. All funds collected shall be used solely for construction,
67 reconstruction, maintenance, repair, policing, signing, lighting, and cleaning roads and streets
68 and for the payment and interest on indebtedness incurred on account of road and street purposes.

69 4. The net proceeds of fuel taxes apportioned, distributed and deposited under this
70 section to the state road fund, counties, cities, towns and villages shall not be included within the
71 definition of "total state revenues" in section 17 of article X of this constitution nor be considered
72 as an "expense of state government" as that term is used in section 20 of article X of this
73 constitution.

Section B. The repeal and reenactment of section 30(a) of this act shall become effective
2 on January 1, 2019.

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