

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 112

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DINKINS.

5296H.011

DANA RADEMAN MILLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Sections 43(a), 43(c), and 48 of Article IV of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to sales and use taxes.

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, 2020, 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Section A. Sections 43(a), 43(c), and 48, Article IV, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as Sections 43(a) and 48, to read as follows:

Section 43(a). **1. Except as provided in subsection 2 of this section,** for the purpose of providing additional moneys to be expended and used by the conservation commission, department of conservation, for the control, management, restoration, conservation, and regulation of the bird, fish, game, forestry, and wildlife resources of the state, including the purchase or other acquisition of property for ~~said~~ **such** purposes, and for the administration of the laws pertaining thereto, an additional sales tax of one-eighth 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.

9 listed and set forth in, and, except as to the amount of tax, subject to the provisions of and to be
10 collected as provided in the "Sales Tax Law" and subject to the rules and regulations
11 promulgated in connection therewith; and an additional use tax of one-eighth of one percent is
12 levied and imposed for the privilege of storing, using or consuming within this state any article
13 of tangible personal property as set forth and provided in the "Compensating Use Tax Law" and,
14 except as to the amount of the tax, subject to the provisions of and to be collected as provided
15 in the "Compensating Use Tax Law" and subject to the rules and regulations promulgated in
16 connection therewith.

17 **2. Beginning on January 1, 2021, the rate of the sales tax levied and imposed under**
18 **subsection 1 of this section and the use tax levied and imposed under subsection 1 of this**
19 **section shall be reduced to one-twenty-fourth of one percent.**

20 **3. All of the provisions of this section and section 43(b) shall be self-enforcing,**
21 **except that the general assembly shall adjust brackets for the collection of the sales and use**
22 **taxes.**

23 **4. Eight years after voter approval of this measure in a general election held in**
24 **2020, or at a special election to be called by the governor for that purpose, and every eight**
25 **years thereafter, the issue of whether to continue to impose the sales and use tax described**
26 **in this section shall be resubmitted to the voters for approval. If a majority of the voters**
27 **fail to approve the continuance of such sales and use tax, the sales and use tax imposed in**
28 **this section shall terminate at the end of the second fiscal year after the last election was**
29 **held.**

Section 48. 1. The department of public safety shall be in charge of a director to be
2 appointed by the governor by and with the advice and consent of the senate, and shall administer
3 the programs provided by law to protect and safeguard the lives and property of the people of the
4 state.

5 **2. (1) Beginning on January 1, 2021, for the purpose of providing additional**
6 **moneys to be expended and used by the Missouri veterans' commission or its successor**
7 **agency for the purposes provided by law for such commission and for the administration**
8 **of the laws pertaining to the commission:**

9 **(a) An additional sales tax is hereby levied and imposed upon all sellers for the**
10 **privilege of selling tangible personal property or rendering taxable service at retail in this**
11 **state. The rate of the additional sales tax shall be one-twenty-fourth of one percent. The**
12 **additional sales tax shall be imposed upon the sales of tangible personal property and**
13 **services that:**

14 **a. Are listed and set forth in the state sales tax law;**

- 15 b. Are subject to the provisions of the state sales tax law, except as to the amount
16 of tax;
- 17 c. Are to be collected as provided in the state sales tax law, except as to the amount
18 of tax; and
- 19 d. Are subject to the rules and regulations promulgated in connection with such
20 state sales tax law provisions;
- 21 (b) An additional use tax is hereby levied and imposed for the privilege of storing,
22 using, or consuming within this state any article of tangible personal property. The rate
23 of the additional use tax shall be one-twenty-fourth of one percent. The additional use tax
24 shall be imposed upon such articles of tangible personal property that:
- 25 a. Are listed and set forth in the state compensating use tax law;
- 26 b. Are subject to the provisions of the state compensating use tax law, except as to
27 the amount of tax;
- 28 c. Are to be collected as provided in the state compensating use tax law, except as
29 to the amount of tax; and
- 30 d. Are subject to the rules and regulations promulgated in connection with such
31 state compensating use tax law provisions.
- 32 (2) Eight years after voter approval of this measure in a general election held in
33 2020, or at a special election to be called by the governor for that purpose, and every eight
34 years thereafter, the issue of whether to continue to impose the sales and use tax described
35 in this subsection shall be resubmitted to the voters for approval. If a majority of the
36 voters fail to approve the continuance of such sales and use tax, the sales and use tax
37 imposed in this subsection shall terminate at the end of the second fiscal year after the last
38 election was held.
- 39 3. (1) Beginning on January 1, 2021, for the purpose of providing additional
40 moneys to be expended and used for the sexual assault forensic examination program or
41 its successor program for the purposes provided by law for such program:
- 42 (a) An additional sales tax is hereby levied and imposed upon all sellers for the
43 privilege of selling tangible personal property or rendering taxable service at retail in this
44 state. The rate of the additional sales tax shall be one-twenty-fourth of one percent. The
45 additional sales tax shall be imposed upon the sales of tangible personal property and
46 services that:
- 47 a. Are listed and set forth in the state sales tax law;
- 48 b. Are subject to the provisions of the state sales tax law, except as to the amount
49 of tax;

50 c. Are to be collected as provided in the state sales tax law, except as to the amount
51 of tax; and

52 d. Are subject to the rules and regulations promulgated in connection with such
53 state sales tax law provisions;

54 (b) An additional use tax is hereby levied and imposed for the privilege of storing,
55 using, or consuming within this state any article of tangible personal property. The rate
56 of the additional use tax shall be one-twenty-fourth of one percent. The additional use tax
57 shall be imposed upon such articles of tangible personal property that:

58 a. Are listed and set forth in the state compensating use tax law;

59 b. Are subject to the provisions of the state compensating use tax law, except as to
60 the amount of tax;

61 c. Are to be collected as provided in the state compensating use tax law, except as
62 to the amount of tax; and

63 d. Are subject to the rules and regulations promulgated in connection with such
64 state compensating use tax law provisions.

65 (2) Eight years after voter approval of this measure in a general election held in
66 2020, or at a special election to be called by the governor for that purpose, and every eight
67 years thereafter, the issue of whether to continue to impose the sales and use tax described
68 in this subsection shall be resubmitted to the voters for approval. If a majority of the
69 voters fail to approve the continuance of such sales and use tax, the sales and use tax
70 imposed in this subsection shall terminate at the end of the second fiscal year after the last
71 election was held.

2 ~~[Section 43(c). The effective date of this amendment shall be July 1,~~
3 ~~1977. All laws inconsistent with this amendment shall no longer remain in full~~
4 ~~force and effect after July 1, 1977. All of the provisions of sections 43(a)-(c)~~
5 ~~shall be self-enforcing except that the general assembly shall adjust brackets for~~
 ~~the collection of the sales and use taxes.]~~

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