

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 45

## 101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE RONE.

2116H.011

DANA RADEMAN MILLER, 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 motor vehicle fuel tax.

*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, 2022, 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Section A. Section 30(a), Article IV, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 30(a), to read as follows: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. 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:

(1) Ten percent of the remaining net proceeds shall be deposited in a special trust fund known as the "County Aid Road Trust Fund". In addition, beginning July 1, 1994, an additional

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

39 (2) Fifteen percent of the remaining net proceeds shall be apportioned and distributed  
40 to the various incorporated cities, towns and villages within the state solely for construction,  
41 reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and  
42 for the payment of principal and interest on indebtedness on account of road and street purposes,  
43 and the use thereof being subject to such other provisions and restrictions as provided by law.  
44 The amount apportioned and distributed to each city, town or village shall be based on the ratio  
45 that the population of the city, town or village bears to the population of all incorporated cities,  
46 towns or villages in the state having a like population, as shown by the last federal decennial  
47 census, provided that any city, town or village which had a motor fuel tax prior to the adoption

48 of this section shall annually receive not less than an amount equal to the net revenue derived  
49 therefrom in the year 1960; and

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

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

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

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

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