

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 54

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MERIDETH.

2089H.011

DANA RADEMAN MILLER, Chief Clerk

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## 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.

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*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  
2 following the first Monday in November, 2024, or at a special election to be called by the  
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for  
4 adoption or rejection, the following amendment to Article IV of the Constitution of the state  
5 of Missouri:

Section A. Section 30(a), Article IV, Constitution of Missouri, is repealed and one  
2 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  
2 vehicles shall be levied and collected as provided by law. Any amount of the tax collected  
3 with respect to fuel not used for propelling highway motor vehicles shall be refunded by the  
4 state in the manner provided by law. The remaining net proceeds of the tax, after deducting  
5 actual costs of collection of the department of revenue (but after June 30, 2005, not more than  
6 three percent of the amount collected) and refunds for overpayments and erroneous payments  
7 of such tax as permitted by law, shall be apportioned and distributed between the counties,  
8 cities and the state highways and transportation commission as hereinafter provided and shall  
9 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.

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

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

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

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

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

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

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

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