

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 58

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MAYHEW.

2194H.011

DANA RADEMAN MILLER, Chief Clerk

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Sections 43(a), 43(b), and 43(c) of Article IV of the Constitution of Missouri, and adopting three new sections in lieu thereof relating to taxes for conservation purposes.

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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. Sections 43(a), 43(b), and 43(c), Article IV, Constitution of Missouri, are  
2 repealed and three new sections adopted in lieu thereof, to be known as Sections 43(a), 43(b),  
3 and 43(c), to read as follows:

Section 43(a). **1. Except as otherwise provided in subsection 2 of this section,** for  
2 the purpose of providing additional moneys to be expended and used by the conservation  
3 commission, department of conservation, for the control, management, restoration,  
4 conservation and regulation of the bird, fish, game, forestry and wildlife resources of the  
5 state, including the purchase or other acquisition of property for said purposes, and for the  
6 administration of the laws pertaining thereto, an additional sales tax of one-eighth of one  
7 percent is hereby levied and imposed upon all sellers for the privilege of selling tangible  
8 personal property or rendering taxable services at retail in this state upon the sales and

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

17 **2. (1) Beginning on January first of the calendar year immediately following the**  
18 **effective date of this subsection, the percentages of the total revenues described in**  
19 **subdivision (2) of this subsection that are derived from the sales and use taxes levied and**  
20 **imposed under subsection 1 of this section shall be expended and used solely as provided**  
21 **in subdivision (2) of this subsection.**

22 **(2) The percentages of the total revenues described in this subdivision that are**  
23 **derived from the sales and use taxes levied and imposed under subsection 1 of this**  
24 **section shall be expended and used as follows:**

25 **(a) For duties and responsibilities of the division of state parks of the department**  
26 **of natural resources, ten percent; and**

27 **(b) For duties and responsibilities of local political subdivisions in which land**  
28 **owned by the department of conservation is located, ten percent.**

29 **(3) (a) Of the ten percent of revenues for local political subdivisions under**  
30 **paragraph (b) of subdivision (2) of this subsection, the amount apportioned to each**  
31 **political subdivision shall be based on the number of acres of land owned by the**  
32 **department of conservation within each such political subdivision. Such revenues shall**  
33 **be divided and distributed to such political subdivisions in the same proportions and the**  
34 **same manner as other real property tax revenues are divided and distributed in such**  
35 **political subdivisions.**

36 **(b) The amounts divided and distributed under paragraph (a) of this subdivision**  
37 **shall be separate from and in addition to any payments in lieu of real property taxes**  
38 **made under subsection 2 of section 43(b) of this article.**

Section 43(b). **1. Except as otherwise provided in subsection 2 of section 43(a) of**  
2 **this article**, the moneys arising from the additional sales and use taxes provided for in  
3 **subsection 1 of section 43(a) [hereof] of this article** and all fees, moneys or funds arising  
4 from the operation and transactions of the conservation commission, department of  
5 conservation, and from the application and the administration of the laws and regulations  
6 pertaining to the bird, fish, game, forestry and wildlife resources of the state and from the sale  
7 of property used for said purposes, shall be expended and used by the conservation

8 commission, department of conservation, for the control, management, restoration,  
9 conservation and regulation of the bird, fish, game, forestry and wildlife resources of the  
10 state, including the purchase or other acquisition of property for said purposes, and for the  
11 administration of the laws pertaining thereto, and for no other purpose.

12 **2. Except as otherwise provided in subsection 1 of section 43(a) of this article, the**  
13 **moneys and funds of the conservation commission arising from the additional sales and use**  
14 **taxes provided for in subsection 1 of section 43(a) [hereof] of this article shall also be used**  
15 **by the conservation commission, department of conservation, to make payments to counties**  
16 **for the unimproved value of land for distribution to the appropriate political subdivisions as**  
17 **payment in lieu of real property taxes for all privately owned land acquired by the**  
18 **commission [after July 1, 1977] and for land classified as forest cropland in the forest**  
19 **cropland program administered by the department of conservation in such amounts as may be**  
20 **determined by the conservation commission, but in no event shall the amount determined be**  
21 **less than the property tax being paid [at the time of purchase of acquired lands] on real**  
22 **property owned by private citizens within such political subdivision as determined by**  
23 **the annual assessment of real property in such political subdivision as provided under**  
24 **general law.**

25 **3. The general assembly shall review any proposed sale of real property**  
26 **administered by the department of conservation and any proposed purchase of real**  
27 **property for department of conservation purposes before such sale or purchase is made**  
28 **final. After such review, if the general assembly disapproves of such sale or purchase,**  
29 **the general assembly shall adopt a concurrent resolution in accordance with Article IV,**  
30 **Section 8 of the Constitution of Missouri to disapprove and annul such sale or purchase.**

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

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