

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 94

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HARBISON.

2927H.04I

JOSEPH ENGLER, Chief Clerk

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Sections 43(a) and 43(c) of Article IV of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to a sales tax 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 following the first Monday in November, 2026, 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Section A. Sections 43(a) and 43(c), Article IV, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as Sections 43(a) and 43(c), to read as follows:

Section 43(a). 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 purposes,]~~ and for the administration of the laws pertaining thereto~~[-]~~:

(1) An additional sales tax of ~~[one-eighth]~~ **one-sixteenth** 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

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 hereafter are listed and set forth in, and, except as to the amount of tax, subject to the  
10 provisions of and to be collected as provided in the "Sales Tax Law" and subject to the rules  
11 and regulations promulgated in connection therewith; and

12 **(2)** An additional use tax of ~~[one-eighth]~~ **one-sixteenth** of one percent is levied and  
13 imposed for the privilege of storing, using or consuming within this state any article of  
14 tangible personal property as set forth and provided in the "Compensating Use Tax Law" and,  
15 except as to the amount of the tax, subject to the provisions of and to be collected as provided  
16 in the "Compensating Use Tax Law" and subject to the rules and regulations promulgated in  
17 connection therewith.

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.]~~ **1.** All of the provisions of sections ~~[43(a)-(e)]~~ **43(a) to 43(c) of this article** shall be  
4 self-enforcing except that the general assembly shall adjust brackets for the collection of the  
5 sales and use taxes.

6 **2.** Upon voter approval of this measure, the provisions of sections 43(a) to 43(c)  
7 of this article shall be reauthorized and continue. Every six years thereafter, the issue of  
8 whether to continue to impose the sales and use tax described in sections 43(a) to 43(c) of  
9 this article shall be resubmitted to the voters for approval. If a majority of the voters  
10 reject the continuance of such sales and use tax, sections 43(a) to 43(c) of this article  
11 shall terminate at the end of the second fiscal year after the election in which voters  
12 failed to approve the measure and the issue shall not be resubmitted to the voters for  
13 approval.

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