

HJR 94 -- A SALES TAX FOR CONSERVATION PURPOSES

SPONSOR: Harbison

Upon voter approval, this constitutional amendment reduces the conservation sales and use tax from .125% to .0625% and requires the tax to be approved by voters in 2026, 2032, and then every six years thereafter. If a majority of the voters fail to approve the continuance of the tax, the tax will terminate at the end of the second fiscal year after the last election was held.

The amendment also repeals the Commission and Department of Conservation's ability to use the funds generated through the tax for the purchase or acquisition of property.