

SECOND REGULAR SESSION

**HOUSE JOINT  
RESOLUTION NO. 177**

**103RD GENERAL ASSEMBLY**

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INTRODUCED BY REPRESENTATIVE MAYHEW.

6866H.011

JOSEPH ENGLER, Chief Clerk

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**JOINT RESOLUTION**

Submitting to the qualified voters of Missouri an amendment repealing Sections 30(a) and 30 (b) of Article IV of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to the state road fund.

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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Section A. Sections 30(a) and 30(b), Article IV, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as Sections 30(a) and 30 (b), to read as follows: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,

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.

8 cities and the state highways and transportation commission as hereinafter provided and shall  
9 stand appropriated without legislative action for the following purposes:

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) One percent of the remaining net proceeds shall be apportioned and**  
52 **distributed to the counties based on the ratio of the number of acres of property assessed**  
53 **as agricultural in a county to the number of acres of property assessed as agricultural in**  
54 **the state; and**

55 **(4)** All the remaining net proceeds in excess of the distributions to counties, and to  
56 cities, towns and villages under this section shall be apportioned, distributed and deposited in  
57 the state road fund and shall be expended and used solely as provided in subsection 1 of  
58 section 30(b) of Article IV of this Constitution.

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

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

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

Section 30(b). 1. For the purpose of constructing and maintaining an adequate system  
2 of connected state highways all state revenue derived from highway users as an incident to  
3 their use or right to use the highways of the state, including all state license fees and taxes  
4 upon motor vehicles, trailers and motor vehicle fuels, and upon, with respect to, or on the  
5 privilege of the manufacture, receipt, storage, distribution, sale or use thereof (excepting

6 those portions of the sales tax on motor vehicles and trailers which are not distributed to the  
7 state road fund pursuant to subsection 2 of this section 30(b) and further excepting all  
8 property taxes), less the (1) actual cost of collection of the department of revenue (but not to  
9 exceed three percent of the particular tax or fee collected), (2) actual cost of refunds for  
10 overpayments and erroneous payments of such taxes and fees and maintaining retirement  
11 programs as permitted by law and (3) actual cost of the state highway patrol in administering  
12 and enforcing any state motor vehicle laws and traffic regulations, shall be deposited in the  
13 state road fund which is hereby created within the state treasury [~~and stand appropriated~~  
14 ~~without legislative action~~] to be used and expended by the highways and transportation  
15 commission, **pursuant to an appropriation by the general assembly**, for the following  
16 purposes, and no other:

17 First, to the payment of the principal and interest on any outstanding state road bonds.  
18 The term state road bonds in this section 30(b) means any bonds or refunding bonds issued by  
19 the highways and transportation commission to finance or refinance the construction or  
20 reconstruction of the state highway system.

21 Second, to maintain a balance in the state road fund in the amount deemed necessary  
22 to meet the payment of the principal and interest of any state road bonds for the next  
23 succeeding twelve months.

24 The remaining balance in the state road fund shall be used and expended [~~in the sole~~  
25 ~~discretion of and under the supervision and direction of the highways and transportation~~  
26 ~~commission~~] for the following state highway system uses and purposes and no other:

27 (1) To complete and widen or otherwise improve and maintain the state highway  
28 system heretofore designated and laid out under existing laws;

29 (2) To reimburse the various counties and other political subdivisions of the state,  
30 except incorporated cities and towns, for money expended by them in the construction or  
31 acquisition of roads and bridges now or hereafter taken over by the highways and  
32 transportation commission as permanent parts of the state highway system, to the extent of  
33 the value to the state of such roads and bridges at the time taken over, not exceeding in any  
34 case the amount expended by such counties and subdivisions in the construction or  
35 acquisition of such roads and bridges, except that the highways and transportation  
36 commission may, in its discretion, repay, or agree to repay, any cash advanced by a county  
37 or subdivision to expedite state road construction or improvement;

38 (3) In the discretion of the commission to plan, locate, relocate, establish, acquire,  
39 construct and maintain the following:

40 (a) interstate and primary highways within the state;

41 (b) supplementary state highways and bridges in each county of the state;

42 (c) state highways and bridges in, to and through state parks, public areas and  
43 reservations, and state institutions now or hereafter established to connect the same with the  
44 state highways, and also national, state or local parkways, travelways, tourways, with  
45 coordinated facilities;

46 (d) any tunnel or interstate bridge or part thereof, where necessary to connect the state  
47 highways of this state with those of other states;

48 (e) any highway within the state when necessary to comply with any federal law or  
49 requirement which is or shall become a condition to the receipt of federal funds;

50 (f) any highway in any city or town which is found necessary as a continuation of any  
51 state or federal highway, or any connection therewith, into and through such city or town; and

52 (g) additional state highways, bridges and tunnels, either in congested traffic areas of  
53 the state or where needed to facilitate and expedite the movement of through traffic.

54 (4) To acquire materials, equipment and buildings and to employ such personnel as  
55 necessary for the purposes described in this subsection 1; ~~and~~

56 (5) For such other purposes and contingencies relating and appertaining to the  
57 construction and maintenance of such state highway system as the highways and  
58 transportation commission may deem necessary and proper; **and**

59 **(6) The statewide transportation improvement program, or any successor**  
60 **document, shall be used to establish priorities for project and program funding for the**  
61 **department of transportation.**

62 2. (1) The state sales tax upon the sale of motor vehicles, trailers, motorcycles,  
63 mopeds and motortricycles at the rate provided by law on November 2, 2004, is levied and  
64 imposed by this section until the rate is changed by law or constitutional amendment.

65 (2) One-half of the proceeds from the state sales tax on all motor vehicles, trailers,  
66 motorcycles, mopeds and motortricycles shall be dedicated for highway and transportation  
67 use and shall be apportioned and distributed as follows: ten percent to the counties, fifteen  
68 percent to the cities, two percent to be deposited in the state transportation fund, which is  
69 hereby created within the state treasury to be used in a manner provided by law and seventy-

70 three percent to be deposited in the state road fund. The amounts apportioned and distributed  
71 to the counties and cities shall be further allocated and used as provided in section 30(a) of  
72 this article. The amounts allocated and distributed to the highways and transportation  
73 commission for the state road fund shall be used as provided in subsection 1 of this section 30

74 (b). The sales taxes which are apportioned and distributed pursuant to this subdivision (2)  
75 shall not include those taxes levied and imposed pursuant to sections 43(a) or 47(a) of this  
76 article. The term "proceeds from the state sales tax" as used in this subdivision (2) shall mean  
77 and include all revenues received by the department of revenue from the said sales tax,  
78 reduced only by refunds for overpayments and erroneous payments of such tax as permitted

79 by law and actual costs of collection by the department of revenue (but not to exceed three  
80 percent of the amount collected).

81 (3) (i) From and after July 1, 2005, through June 30, 2006, twenty-five percent of the  
82 remaining one-half of the proceeds of the state sales tax on all motor vehicles, trailers,  
83 motorcycles, mopeds and motortricycles which is not distributed by subdivision (2) of  
84 subsection 2 of this section 30(b) shall be deposited in the state road bond fund which is  
85 hereby created within the state treasury; (ii) from and after July 1, 2006, through June 30,  
86 2007, fifty percent of the aforesaid one-half of the proceeds of the state sales tax on all motor  
87 vehicles, trailers, motorcycles, mopeds and motortricycles which is not distributed by  
88 subdivision (2) of subsection 2 of this section 30(b) shall be deposited in the state road bond  
89 fund; (iii) from and after July 1, 2007, through June 30, 2008, seventy-five percent of the  
90 aforesaid one-half of the proceeds of the state sales tax on all motor vehicles, trailers,  
91 motorcycles, mopeds and motortricycles which is not distributed by subdivision (2) of  
92 subsection 2 of this section 30(b) shall be deposited in the state road bond fund; and (iv) from  
93 and after July 1, 2008, one hundred percent of the aforesaid one-half of the proceeds of the  
94 state sales tax on all motor vehicles, trailers, motorcycles, mopeds and motortricycles which  
95 is not distributed by subdivision (2) of subsection 2 of this section 30(b) shall be deposited in  
96 the state road bond fund. Moneys deposited in the state road bond fund are hereby dedicated  
97 to and shall only be used to fund the repayment of bonds issued by the highways and  
98 transportation commission to fund the construction and reconstruction of the state highway  
99 system or to fund refunding bonds, except that after January 1, 2009, that portion of the  
100 moneys in the state road bond fund which the commissioner of administration and the  
101 highways and transportation commission each certify is not needed to make payments upon  
102 said bonds or to maintain an adequate reserve for making future payments upon said bonds  
103 may be appropriated to the state road fund. The highways and transportation commission  
104 shall have authority to issue state road bonds for the uses set forth in this subdivision (3). The  
105 net proceeds received from the issuance of such bonds shall be paid into the state road fund  
106 and shall only be used to fund construction or reconstruction of specific projects for parts of  
107 the state highway system as determined by the highways and transportation commission. The  
108 moneys deposited in the state road bond fund shall only be withdrawn by appropriation  
109 pursuant to this constitution. No obligation for the payment of moneys so appropriated shall  
110 be paid unless the commissioner of administration certifies it for payment and further certifies  
111 that the expenditure is for a use which is specifically authorized by the provisions of this  
112 subdivision (3). The proceeds of the sales tax which are subject to allocation and deposit into  
113 the state road bond fund pursuant to this subdivision (3) shall not include the proceeds of the  
114 sales tax levied and imposed pursuant to sections 43(a) or 47(a) of this article nor shall they  
115 include the proceeds of that portion of the sales tax apportioned, distributed and dedicated to

116 the school district trust fund on November 2, 2004. The term "proceeds from the state sales  
117 tax" as used in this subdivision (3) shall mean and include all revenues received by the  
118 department of revenue from the said sales tax, reduced only by refunds for overpayments and  
119 erroneous payments of such tax as permitted by law and actual costs of collection by the  
120 department of revenue (but not to exceed three percent of the amount collected).

121 3. After January 1, 1980, any increase in state license fees and taxes on motor  
122 vehicles, trailers, motorcycles, mopeds and motortricycles other than those taxes distributed  
123 pursuant to subsection 2 of this section 30(b) shall be distributed as follows: ten percent to the  
124 counties, fifteen percent to the cities and seventy-five percent to be deposited in the state road  
125 fund. The amounts distributed shall be apportioned and distributed to the counties and cities  
126 as provided in section 30(a) of this article, to be used for highway purposes.

127 4. The moneys apportioned or distributed under this section to the state road fund, the  
128 state transportation fund, the state road bond fund, counties, cities, towns or villages shall not  
129 be included within the definition of "total state revenues" as that term is used in section 17 of  
130 Article X of this constitution nor be considered as an "expense of state government" as that  
131 term is used in section 20 of article X of this constitution.

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