

SS HJR 68 -- SALES AND USE TAX FOR TRANSPORTATION

Upon voter approval, this proposed constitutional amendment raises the state sales and use tax by .75% for a period of 10 years. The proceeds from the additional tax are to be used for transportation purposes and cannot be used for administrative purposes. The additional tax must not apply to the retail sale of food. The Oversight Division of the Joint Committee on Legislative Research must conduct a program evaluation of the Department of Transportation to ensure that the additional funds are used as required under the provisions of the resolution and submit a report to the General Assembly by January 1, 2020.

Five percent of the sales and use tax proceeds must be deposited into the newly created County Aid Transportation Fund. Moneys in the fund must be distributed to the counties in the state based on the county road mileage and assessed rural land valuation calculation in Article IV, Section 30(a) of the Missouri Constitution except that 5% of the moneys must be distributed to the City of St. Louis. The proceeds distributed to the counties must be used for specified county highway and bridge purposes, state highway system purposes, or county transportation system purposes.

Five percent of the sales and use tax proceeds must be deposited into the newly created Municipal Aid Transportation Fund. Moneys in the fund must be distributed to cities, towns, and villages in the state based on the population ratio calculations in Article IV, Section 30(a) of the Missouri Constitution. The proceeds distributed to the cities, towns, and villages must be used for specified city, road, street, and bridge purposes; state highway system purposes; or city transportation system purposes.

The remaining 90% of the sales and use tax proceeds must be deposited into the newly created Transportation Safety and Job Creation Fund. Moneys in the fund must stand appropriated without legislative action to be used and expended at the sole discretion of the Highways and Transportation Commission within the Department of Transportation for specified state highway system purposes or state transportation system purposes.

The resolution prohibits the General Assembly, counties, and municipalities from increasing or decreasing the motor fuel tax from the rate of the tax authorized by law on January 1, 2014, while the .75% tax is in effect.

The commission, counties, and municipalities are prohibited from authorizing, owning, or operating a toll highway or toll bridge on a highway or bridge while the .75% tax is in effect.

The resolution requires, prior to the effective date of these provisions and prior to any subsequent election to extend the tax, the commission to approve a list of its projects, programs, and facilities, with a priority given to safety, on the state highway system and state transportation system that must be funded from the additional proceeds from the tax deposited into the Transportation Safety and Job Creation Fund. The commission must annually submit a report to the Governor, General Assembly, and Joint Committee on Transportation Oversight that includes the status of the approved list of projects, programs, and facilities. During the 10-year period the temporary tax is in effect, the commission must include the approved projects, programs, and facilities in one or more of the five-year statewide transportation improvement programs approved by the commission. A taxpayer of the state must have standing to bring suit in the Cole County Circuit Court to compel the commission's inclusion of approved projects in a five-year statewide transportation improvement program.

Upon voter approval of the temporary tax at the 2014 general election or at a special election, these provisions will be effective January 1, 2015, and must continue for 10 years and be resubmitted to the voters for approval at the general election every 10 years thereafter. If at any subsequent election, a simple majority of votes cast do not approve the issue, these provisions must terminate on December 31 of the year when the last election was held.