

FIRST REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 38

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOUGHTON.

1846H.011

D. ADAM CRUMBLISS, Chief Clerk

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 the conservation sales and use tax.

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, 2018, 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Section A. Sections 43(a), 43(b), and 43(c), article IV, Constitution of Missouri, are repealed and three new sections adopted in lieu thereof, to be known as sections 43(a), 43(b), and 43(c), to read as follows: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 **and for the purpose of providing additional moneys to be expended and used by the highways and transportation commission for the purpose of constructing and maintaining an adequate system of connected state highways,** an additional sales tax of one-eighth 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 hereafter are listed and set forth in, 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.

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

Section 43(b). The moneys arising from the additional sales and use taxes provided for
2 in section 43(a) hereof [~~and~~] **shall be divided equally between the conservation commission**
3 **and the highways and transportation commission.** All fees, moneys or funds arising from the
4 operation and transactions of the conservation commission, department of conservation, and
5 from the application and the administration of the laws and regulations pertaining to the bird,
6 fish, game, forestry and wildlife resources of the state and from the sale of property used for said
7 purposes, shall be expended and used by the conservation commission, department of
8 conservation, for the control, management, restoration, conservation and regulation of the bird,
9 fish, game, forestry and wildlife resources of the state, including the purchase or other acquisition
10 of property for said purposes, and for the administration of the laws pertaining thereto, and for
11 no other purpose. The moneys and funds of the conservation commission arising from the
12 additional sales and use taxes provided for in 43(a) hereof shall also be used by the conservation
13 commission, department of conservation, to make payments to counties for the unimproved
14 value of land for distribution to the appropriate political subdivisions as payment in lieu of real
15 property taxes for privately owned land acquired by the commission after July 1, 1977 and for
16 land classified as forest cropland in the forest cropland program administered by the department
17 of conservation in such amounts as may be determined by the conservation commission, but in
18 no event shall the amount determined be less than the property tax being paid at the time of
19 purchase of acquired lands.

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)-(c) shall be self-enforcing except that the general
4 assembly shall adjust brackets for the collection of the sales and use taxes. **Upon voter**
5 **approval of this measure in a general election held in 2018, or at a special election to be**
6 **called by the governor for that purpose, the provisions of sections 43(a), 43(b), and this**
7 **section shall be reauthorized and continue until a general election is held in 2028 or at a**
8 **special election to be called by the governor for that purpose. Every ten years thereafter,**
9 **the issue of whether to continue to impose the sales and use tax described in sections 43(a),**
10 **43(b), and this section shall be resubmitted to the voters for approval. If a majority of the**

11 **voters fail to approve the continuance of such sales and use tax, sections 43(a), 43(b), and**
12 **this section shall terminate at the end of the second fiscal year after the last election was**
13 **held.**

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