

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 96

## 99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE REIBOLDT.

6733H.011

D. ADAM CRUMBLISS, Chief Clerk

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing section 30(a) of article IV of the Constitution of Missouri, and adopting one new section in lieu thereof relating to a motor fuel tax, with a delayed effective date.

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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  
2 following the first Monday in November, 2018, or at a special election to be called by the  
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for  
4 adoption or rejection, the following amendment to article IV of the Constitution of the state of  
5 Missouri:

Section A. Section 30(a), article IV, Constitution of Missouri, is repealed and one new  
2 section adopted in lieu thereof, to be known as section 30(a), to read as follows:

Section 30(a). 1. A tax upon or measured by fuel used for propelling highway motor  
2 vehicles shall be levied and collected [~~as provided by law~~] **at a rate of twenty-seven cents per**  
3 **gallon**. Any amount of the tax collected with respect to fuel not used for propelling highway  
4 motor vehicles shall be refunded by the state in the manner provided by law. The remaining net  
5 proceeds of the tax, after deducting actual costs of collection of the department of revenue (but  
6 after June 30, 2005, not more than three percent of the amount collected) and refunds for  
7 overpayments and erroneous payments of such tax as permitted by law, shall be apportioned and  
8 distributed between the counties, cities and the state highways and transportation commission  
9 as hereinafter provided and shall stand appropriated without legislative action for the following  
10 purposes:

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           (1) Ten percent of the remaining net proceeds shall be deposited in a special trust fund  
12 known as the "County Aid Road Trust Fund". In addition, beginning July 1, 1994, an additional  
13 five percent of the remaining net proceeds which is derived from the difference between the  
14 amount received from a tax rate equal to the tax rate in effect on March 31, 1992, and the tax rate  
15 in effect on and after July 1, 1994, shall also be deposited in the county aid road trust fund, and  
16 of such moneys generated by this additional five percent, five percent shall be apportioned and  
17 distributed solely to cities not within any county in this state. After such distribution to cities not  
18 within any county, the remaining proceeds in the county aid road trust fund shall be apportioned  
19 and distributed to the various counties of the state on the following basis: One-half on the ratio  
20 that the county road mileage of each county bears to the county road mileage of the entire state  
21 as determined by the last available report of the state highways and transportation commission  
22 and one-half on the ratio that the rural land valuation of each county bears to the rural land  
23 valuation of the entire state as determined by the last available report of the state tax commission,  
24 except that county road mileage in incorporated villages, towns or cities and the land valuation  
25 in incorporated villages, towns or cities shall be excluded in such determination, except that, if  
26 the assessed valuation of rural lands in any county is less than five million dollars, the county  
27 shall be treated as having an assessed valuation of five million dollars. The funds apportioned  
28 and distributed to each county shall be dedicated, used and expended by the county solely for the  
29 construction, reconstruction, maintenance and repairs of roads, bridges and highways, and  
30 subject to such other provisions and restrictions as provided by law. The moneys generated by  
31 the additional five percent of the remaining net proceeds which is derived from the difference  
32 between the amount received from a tax rate equal to the tax rate in effect on March 31, 1992,  
33 and the tax 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 counties  
36 shall be expended solely under the control and supervision of the county commission, and shall  
37 not be expended by the various townships located within such counties. "Rural land" as used in  
38 this section shall mean all land located within any county, except land in incorporated villages,  
39 towns, or cities.

40           (2) Fifteen percent of the remaining net proceeds shall be apportioned and distributed to  
41 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 and  
43 for the payment of principal and interest on indebtedness on account of road and street purposes,  
44 and the use thereof being subject to such other provisions and restrictions as provided by law.  
45 The amount apportioned and distributed to each city, town or village shall be based on the ratio  
46 that the population of the city, town or village bears to the population of all incorporated cities,

47 towns or villages in the state having a like population, as shown by the last federal decennial  
48 census, provided that any city, town or village which had a motor fuel tax prior to the adoption  
49 of this section shall annually receive not less than an amount equal to the net revenue derived  
50 therefrom in the year 1960; and

51 (3) All the remaining net proceeds in excess of the distributions to counties, and to cities,  
52 towns and villages under this section shall be apportioned, distributed and deposited in the state  
53 road fund and shall be expended and used solely as provided in subsection 1 of section 30(b) of  
54 Article IV of this Constitution.

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

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

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

Section B. The repeal and reenactment of section 30(a) of this act shall become effective  
2 on January 1, 2019.

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