

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 107

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE DINKINS.

4433H.011

DANA RADEMAN MILLER, Chief Clerk

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Sections 43(a), 43(c), and 48 of Article IV of the Constitution of Missouri, and adopting three new sections in lieu thereof relating to sales and use taxes.

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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, 2020, 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Section A. Sections 43(a), 43(c), and 48, Article IV, Constitution of Missouri, are repealed and three new sections adopted in lieu thereof, to be known as Sections 43(a), 43(c), and 48, to read as follows:

Section 43(a). **1. Except as provided in subsection 2 of this section,** 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]** such purposes, and for the administration of the laws pertaining thereto, 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

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.

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

17 **2. Beginning on January 1, 2021, the rate of the sales tax levied and imposed under**  
18 **subsection 1 of this section and the use tax levied and imposed under subsection 1 of this**  
19 **section shall be reduced to one-twenty-fourth of one percent.**

2 Section 43(c). [~~The effective date of this amendment shall be July 1, 1977. All laws~~  
3 ~~inconsistent with this amendment shall no longer remain in full force and effect after July 1,~~  
4 ~~1977.] All of the provisions of sections 43(a)-(c) shall be self-enforcing except that the general  
assembly shall adjust brackets for the collection of the sales and use taxes.~~

2 Section 48. 1. The department of public safety shall be in charge of a director to be  
3 appointed by the governor by and with the advice and consent of the senate, and shall administer  
4 the programs provided by law to protect and safeguard the lives and property of the people of the  
state.

5 **2. Beginning on January 1, 2021, for the purpose of providing additional moneys**  
6 **to be expended and used by the Missouri veterans' commission or its successor agency for**  
7 **the purposes provided by law for such commission and for the administration of the laws**  
8 **pertaining to the commission:**

9 **(1) An additional sales tax is hereby levied and imposed upon all sellers for the**  
10 **privilege of selling tangible personal property or rendering taxable service at retail in this**  
11 **state. The rate of the additional sales tax shall be one-twenty-fourth of one percent. The**  
12 **additional sales tax shall be imposed upon the sales of tangible personal property and**  
13 **services that:**

14 **(a) Are listed and set forth in the state sales tax law;**

15 **(b) Are subject to the provisions of the state sales tax law, except as to the amount**  
16 **of tax;**

17 **(c) Are to be collected as provided in the state sales tax law, except as to the amount**  
18 **of tax; and**

19 **(d) Are subject to the rules and regulations promulgated in connection with such**  
20 **state sales tax law provisions; and**

21           (2) An additional use tax is hereby levied and imposed for the privilege of storing,  
22 using, or consuming within this state any article of tangible personal property. The rate  
23 of the additional use tax shall be one-twenty-fourth of one percent. The additional use tax  
24 shall be imposed upon such articles of tangible personal property that:

25           (a) Are listed and set forth in the state compensating use tax law;

26           (b) Are subject to the provisions of the state compensating use tax law, except as  
27 to the amount of tax;

28           (c) Are to be collected as provided in the state compensating use tax law, except as  
29 to the amount of tax; and

30           (d) Are subject to the rules and regulations promulgated in connection with such  
31 state compensating use tax law provisions.

32           3. Beginning on January 1, 2021, for the purpose of providing additional moneys  
33 to be expended and used for the sexual assault forensic examination program or its  
34 successor program for the purposes provided by law for such program:

35           (1) An additional sales tax is hereby levied and imposed upon all sellers for the  
36 privilege of selling tangible personal property or rendering taxable service at retail in this  
37 state. The rate of the additional sales tax shall be one-twenty-fourth of one percent. The  
38 additional sales tax shall be imposed upon the sales of tangible personal property and  
39 services that:

40           (a) Are listed and set forth in the state sales tax law;

41           (b) Are subject to the provisions of the state sales tax law, except as to the amount  
42 of tax;

43           (c) Are to be collected as provided in the state sales tax law, except as to the amount  
44 of tax; and

45           (d) Are subject to the rules and regulations promulgated in connection with such  
46 state sales tax law provisions; and

47           (2) An additional use tax is hereby levied and imposed for the privilege of storing,  
48 using, or consuming within this state any article of tangible personal property. The rate  
49 of the additional use tax shall be one-twenty-fourth of one percent. The additional use tax  
50 shall be imposed upon such articles of tangible personal property that:

51           (a) Are listed and set forth in the state compensating use tax law;

52           (b) Are subject to the provisions of the state compensating use tax law, except as  
53 to the amount of tax;

54           (c) Are to be collected as provided in the state compensating use tax law, except as  
55 to the amount of tax; and

56           (d) Are subject to the rules and regulations promulgated in connection with such  
57 state compensating use tax law provisions.

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