

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 21

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHATZ.

1144S.01I

ADRIANE D. CROUSE, Secretary

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 the taxation of motor fuel.

Be it resolved by the Senate, the House of Representatives concurring therein:

That at the next general election to be held in the
2 state of Missouri, on Tuesday next following the first Monday
3 in November, 2022, or at a special election to be called by
4 the governor for that purpose, there is hereby submitted to
5 the qualified voters of this state, for adoption or
6 rejection, the following amendment to article IV of the
7 Constitution of the state of Missouri:

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2 Missouri, is repealed and one new section adopted in lieu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

Section 30(a). 1. A tax upon or measured by fuel used
2 for propelling highway motor vehicles shall be levied and
3 collected as provided by law. Any amount of the tax
4 collected with respect to fuel not used for propelling
5 highway motor vehicles shall be refunded by the state in the
6 manner provided by law. The remaining net proceeds of the
7 tax, after deducting actual costs of collection of the
8 department of revenue (but after June 30, 2005, not more
9 than three percent of the amount collected) and refunds for
10 overpayments and erroneous payments of such tax as permitted

11 by law, shall be apportioned and distributed between the
12 counties, cities and the state highways and transportation
13 commission as hereinafter provided and shall stand
14 appropriated without legislative action for the following
15 purposes:

16 (1) Ten percent of the remaining net proceeds shall be
17 deposited in a special trust fund known as the "County Aid
18 Road Trust Fund". In addition, beginning July 1, 1994, an
19 additional five percent of the remaining net proceeds which
20 is derived from the difference between the amount received
21 from a tax rate equal to the tax rate in effect on March 31,
22 1992, and the tax rate in effect on and after July 1, 1994,
23 shall also be deposited in the county aid road trust fund,
24 and of such moneys generated by this additional five
25 percent, five percent shall be apportioned and distributed
26 solely to cities not within any county in this state. After
27 such distribution to cities not within any county, the
28 remaining proceeds in the county aid road trust fund shall
29 be apportioned and distributed to the various counties of
30 the state on the following basis: One-half on the ratio that
31 the county road mileage of each county bears to the county
32 road mileage of the entire state as determined by the last
33 available report of the state highways and transportation
34 commission and one-half on the ratio that the rural land
35 valuation of each county bears to the rural land valuation
36 of the entire state as determined by the last available
37 report of the state tax commission, except that county road
38 mileage in incorporated villages, towns or cities and the
39 land valuation in incorporated villages, towns or cities
40 shall be excluded in such determination, except that, if the
41 assessed valuation of rural lands in any county is less than
42 five million dollars, the county shall be treated as having

43 an assessed valuation of five million dollars. The funds
44 apportioned and distributed to each county shall be
45 dedicated, used and expended by the county solely for the
46 construction, reconstruction, maintenance and repairs of
47 roads, bridges and highways, and subject to such other
48 provisions and restrictions as provided by law. The moneys
49 generated by the additional five percent of the remaining
50 net proceeds which is derived from the difference between
51 the amount received from a tax rate equal to the tax rate in
52 effect on March 31, 1992, and the tax rate in effect on and
53 after July 1, 1994, shall not be used or expended for
54 equipment, machinery, salaries, fringe benefits or capital
55 improvements, other than roads and bridges. In counties
56 having the township form of county organization, the funds
57 distributed to such counties shall be expended solely under
58 the control and supervision of the county commission, and
59 shall not be expended by the various townships located
60 within such counties. "Rural land" as used in this section
61 shall mean all land located within any county, except land
62 in incorporated villages, towns, or cities.

63 (2) Fifteen percent of the remaining net proceeds shall
64 be apportioned and distributed to the various incorporated
65 cities, towns and villages within the state solely for
66 construction, reconstruction, maintenance, repair, policing,
67 signing, lighting and cleaning roads and streets and for the
68 payment of principal and interest on indebtedness on account
69 of road and street purposes, and the use thereof being
70 subject to such other provisions and restrictions as
71 provided by law. The amount apportioned and distributed to
72 each city, town or village shall be based on the ratio that
73 the population of the city, town or village bears to the
74 population of all incorporated cities, towns or villages in

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

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

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

90 3. Except for taxes or licenses which may be imposed
91 uniformly on all merchants or manufacturers based upon
92 sales, or which uniformly apply ad valorem to the stocks of
93 merchants or manufacturers, no political subdivision in this
94 state shall collect any tax, excise, license or fee upon,
95 measured by or with respect to the importation, receipt,
96 manufacture, storage, transportation, sale or use, on or
97 after the first day of the month next following the adoption
98 of this section of fuel used for propelling motor vehicles,
99 unless the tax, excise, license or fee is approved by a vote
100 of the people of any city, town or village subsequent to the
101 adoption of this section, by a two-thirds majority. All
102 funds collected shall be used solely for construction,
103 reconstruction, maintenance, repair, policing, signing,
104 lighting, and cleaning roads and streets and for the payment
105 and interest on indebtedness incurred on account of road and
106 street purposes.

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

114 **5. Beginning January 1, 2022, the tax under subsection**
115 **1 of this section shall be not less than nineteen cents per**
116 **gallon. Beginning January 1, 2023, the tax under subsection**
117 **1 of this section shall be not less than twenty-one cents**
118 **per gallon. Beginning January 1, 2024, the tax under**
119 **subsection 1 of this section shall be not less than twenty-**
120 **three cents per gallon. Beginning January 1, 2025, the tax**
121 **under subsection 1 of this section shall be not less than**
122 **twenty-five cents per gallon. Beginning January 1, 2026,**
123 **the tax under subsection 1 of this section shall be not less**
124 **than twenty-seven cents per gallon.**

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