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STATE OF MISSOURI

JAN 12 2016
STATE AUDITORS OFFICE
ELECTIONS DIVISION
(573) 751-2301

16-SJR 1

January 12, 2016

The Honorable Nicole Galloway
State Auditor
State Capitol Building
Jefferson City, MO 65101

RE: Fiscal Note and Fiscal Note Summary Request for Article IV, Section 47(c), Missouri
Constitution (SJR 1, 2005)

Dear Auditor Galloway:

In 2005, the General Assembly passed Senate Joint Resolution 1 (amending Article IV of the Missouri Constitution), which was placed on the August 8, 2006 ballot and approved by the voters. The text of Article IV and the resolution requires that the amendment be resubmitted to voters for approval every ten years, which is 2016. Enclosed please find a copy of Article IV and SJR 1.

We are referring the enclosed joint resolution to you for the purposes of preparing a fiscal note and fiscal note summary in accordance with Sections 116.160.1, 116.170 and 116.175, RSMo. As you are aware, the fiscal note and fiscal note summary are required to be forwarded by you to our office within thirty days of receipt of Article IV (SJR 1, 2005), pursuant to Section 116.170, RSMo.

Thank you for your immediate consideration of this request.

Sincerely,

Jason Kander
Secretary of State

cc: Chris Koster
Sheri Hoffman
Barbara Wood

Section 43(c). Effective date—self-enforceability.—The effective date of this amendment* shall be July 1, 1977. All laws inconsistent with this amendment shall no longer remain in full force and effect after July 1, 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.

(Adopted November 2, 1976)

*This amendment contained Secs. 43(a), 43(b) and 43(c).

Section 44. Self-enforceability—enabling clause—repealing clause.—Sections 40-43, inclusive, of this article shall be self-enforcing, and laws not inconsistent therewith may be enacted in aid thereof. All existing laws inconsistent with this article shall no longer remain in force or effect.

Source: Const. of 1875, Art. XIV, Sec. 16.

Section 45. Rules and regulations—filing—review.—The rules and regulations of the commission not relating to its organization and internal management shall become effective not less than ten days after being filed with the secretary of state as provided in section 16 of this article, and such final rules and regulations affecting private rights as are judicial or quasi-judicial in nature shall be subject to the judicial review provided in section 22 of article V.

Section 46. Distribution of rules and regulations.—The commission shall supply to all persons on request, printed copies of its rules and regulations not relating to organization or internal management.

NATURAL RESOURCES

Section 47. Natural resources, department of—duties of department—director, how appointed.—The department of natural resources shall be in charge of a director appointed by the governor, by and with the advice and consent of the senate. The department shall administer the programs of the state as provided by law relating to environmental control and the conservation and management of natural resources.

(Adopted August 8, 1972)

Section 47(a). Sales and use tax levied for soil and water conservation and for state parks—distribution of parks sales tax fund to counties, purpose, limitation.—For the purpose of providing additional monies to be expended and used by the department of natural resources through the state soil and water districts commission as defined in Section 278.070, RSMo, for the saving of the soil and water of this state for the conservation of the productive power of Missouri agricultural land, and by the department of natural resources through the division responsible for the State park system for the acquisition, development, maintenance and operation of state parks and state historic sites in accordance with Chapter 253, RSMo, and for the administration of the laws pertaining thereto, an additional sales tax of one-tenth 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, except as to the amount of tax, subject to the provisions of and to be collected as provided in the "Sales Tax Law" and subject to the rules and regulations promulgated in connection therewith; and an additional use tax of one-tenth of one percent is levied and imposed for the privilege of

storing, using or consuming within this state any article of tangible personal property as set forth and provided in the "Compensating Use Tax Law" and, except as to the amount of the tax, subject to the provisions of and to be collected as provided in the "Compensating Use Tax Law" and subject to the rules and regulations promulgated in connection therewith. In addition, monies deposited in the state parks sales tax fund pursuant to the provisions of section 47(b) of this article shall also be appropriated to make payments to counties for a period of five years for the unimproved value of land for distribution to the appropriate political subdivisions as payment in lieu of real property taxes for privately owned land acquired by the department of natural resources for park purposes after July 1, 1985, in such amounts as determined by appropriation, but in no event shall such amounts be more than the amount of property tax imposed by political subdivisions at the time the department acquired or acquires such land.

(Adopted August 7, 1984) (Amended November 8, 1988) (Amended November 8, 1994) (Amended November 5, 1996) Effective 11-8-1998 Expires, unless reauthorized (see Article IV, Section 47(c))

Section 47(b). Disbursement of revenue, purposes.—Fifty percent of the monies arising from the additional sales and use taxes provided for in Section 47(a) hereof shall be deposited in the Soil and Water Sales Tax Fund and fifty percent shall be deposited in the State Park Sales Tax Fund, and the monies in both funds shall be expended pursuant to appropriation by the General Assembly and used by the state soil and water districts commission and the department of natural resources for the purposes set forth in Section 47(a), and for no other purpose.

(Adopted August 7, 1984) (Amended November 8, 1988) (Amended November 5, 1996) Effective 11-8-1998 Expires, unless reauthorized (see Article IV, Section 47(c))

Section 47(c). Provisions self-enforcing, exception—not part of general revenue or expense of state—effective and expiration dates.—All laws inconsistent with this amendment shall no longer remain in full force and effect after the effective date of this section. All of the provisions of Sections 47(a), 47(b) and 47(c) shall be self-enforcing except that the General Assembly shall adjust brackets for the collection of the sales and use taxes. The additional revenue provided by Sections 47(a), 47(b) and 47(c) shall not be part of the "total state revenue" within the meaning of Sections 17 and 18 of Article X of this Constitution. The expenditure of this additional revenue shall not be an "expense of state government" under Section 20 of Article X of this Constitution. Upon voter approval of this measure in a general election held in 2006, or at a special election to be called by the governor for that purpose, the provisions of this section, 47(b), and 47(a) shall be reauthorized and continue until a general election is held in 2016 or at a special election to be called by the governor for that purpose. Every ten years thereafter, the issue of whether to continue to impose the sales and use tax described in this section shall be resubmitted to the voters for approval. If a majority of the voters fail to approve the continuance of such sales and use tax, Section 47(a), 47(b), and 47(c) shall terminate at the end of the second fiscal year after the last election was held.

(Adopted August 7, 1984) (Amended November 8, 1988) (Amended November 5, 1996, effective November 8, 1998) (Amended August 8, 2006) Expires, unless reauthorized

PUBLIC SAFETY

Section 48. Public safety, department of—duties of department—director, how appointed.—The department of public safety shall be in charge of a director to be appointed by the governor by and with the advice and consent of the senate, and

16-SJR1

PROPOSED AMENDMENT TO THE CONSTITUTION OF MISSOURI

SJR 1 [SS SJR 1]

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

Resubmits the parks and soils tax to a vote of the people starting in 2008.

JOINT RESOLUTION Submitting to the qualified voters of Missouri, an amendment repealing section 47(c) of article IV of the Constitution of Missouri, and adopting one new section in lieu thereof relating to the parks and soils tax.

SECTION

A. Enacting clause.

47(c). Provisions self-enforcing, exception — not part of general revenue or expense of state — effective and expiration dates.

Be it resolved by the Senate, the House of Representatives 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, 2006, 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. ENACTING CLAUSE. — Section 47(c), article IV, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 47(c), to read as follows:

SECTION 47(C). PROVISIONS SELF-ENFORCING, EXCEPTION — NOT PART OF GENERAL REVENUE OR EXPENSE OF STATE — EFFECTIVE AND EXPIRATION DATES. — [The effective date of this amendment shall be November 8, 1998.] All laws inconsistent with this amendment shall no longer remain in full force and effect after the effective date of this section. All of the provisions of Sections 47(a), 47(b) and 47(c) shall be self-enforcing except that the General Assembly shall adjust brackets for the collection of the sales and use taxes. The additional revenue provided by Sections 47(a), 47(b) and 47(c) shall not be part of the "total state revenue" within the meaning of Sections 17 and 18 of Article X of this Constitution. The expenditure of this additional revenue shall not be an "expense of state government" under Section 20 of Article X of this Constitution. [This Section 47(a), 47(b) and 47(c) shall terminate after ten years following the effective date of this amendment.] **Upon voter approval of this measure in a general election held in 2006, or at a special election to be called by the governor for that purpose, the provisions of this section, 47(b), and 47(a) shall be reauthorized and continue until a general election is held in 2016 or at a special election to be called by the governor for that purpose. Every ten years thereafter, the issue of whether to continue to impose the sales and use tax described in this section shall be resubmitted to the voters for approval. If a majority of the voters fail to approve the continuance of such sales and use tax, Section 47(a), 47(b), and 47(c) shall terminate at the end of the second fiscal year after the last election was held.**