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June 25, 2018

OPINION LETTER NO. 094_2018

The Honorable John R. Ashcroft
Missouri Secretary of State
James C. Kirkpatrick State Information Center
600 West Main Street
Jefferson City, MO 65101

Dear Secretary Ashcroft:

This opinion letter responds to your request dated June 15, 2018, for our review under § 116.025, RSMo, of a proposed fair ballot language statement for Senate Substitute No. 2 for House Bill No. 1460. The proposed fair ballot language statement is as follows:

A "yes" vote will amend Missouri statutes to fund the Missouri State Highway Patrol's enforcement and administration of motor vehicle laws and traffic regulations. The source of the funding will be revenue from an increased state tax on motor fuel (including gasoline, diesel fuel, kerosene, and blended fuel). The current state motor fuel tax rate is seventeen (17) cents per gallon. The amendment will increase the rate as follows:

Nineteen and one-half (19.5) cents per gallon
beginning July 1, 2019;

Twenty-two (22) cents per gallon beginning July 1,
2020;

Twenty-four and one-half (24.5) cents per gallon

beginning July 1, 2021;

Twenty-seven (27) cents per gallon beginning July 1, 2022.

The amendment will also increase the tax on alternative fuels used for motor vehicles (including compressed natural gas, liquid natural gas, and propane gas). The amendment will increase the rate from seventeen (17) cents to twenty-seven (27) cents per unit equivalent to a gallon of gasoline or diesel beginning January 1, 2026.

The amendment will require the state auditor to audit the state's use of the revenue generated by these taxes every two years.

Additionally, the amendment will allow a state income tax deduction for the value of any prize or award won in the Olympics, Paralympics, or Special Olympics; and it will create an "Emergency State Freight Bottleneck Fund," which will be dedicated to financing road improvement projects in the state.

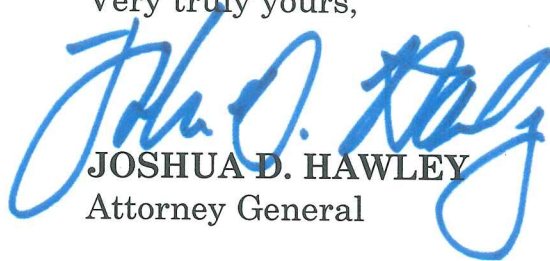
A "no" vote will not amend Missouri statutes to increase the motor fuel tax, exempt certain prizes from state taxes or establish the Emergency State Freight Bottleneck Fund.

If passed, this measure will increase taxes on motor fuel.

Pursuant to §116.025, RSMo, we approve the legal content and form of the proposed fair ballot language statement.

Because our review of the fair ballot language statement is mandated by statute, no action we take with respect to such review should be construed as an endorsement of the joint resolution, nor as the expression of any view regarding the objectives of its proponents.

Very truly yours,



JOSHUA D. HAWLEY
Attorney General