

MISSOURI STATE AUDITOR'S OFFICE FISCAL NOTE (26-SJR 1)

Subject

Truly Agreed To and Finally Passed Senate Joint Resolution No. 1, 2005. (Received August 07, 2025)

Date

August 27, 2025

Description

This proposal is a resubmission of an amendment to Article IV of the Missouri Constitution.

The amendment is to be voted on in November 2026.

Public comments and other input

The State Auditor's office requested input from the **Attorney General's Office**, the **Department of Agriculture**, the **Department of Commerce and Insurance**, the **Department of Conservation**, the **Department of Corrections**, the **Department of Economic Development**, the **Department of Elementary and Secondary Education**, the **Department of Health and Senior Services**, the **Department of Higher Education and Workforce Development**, the **Department of Labor and Industrial Relations**, the **Department of Mental Health**, the **Department of National Guard**, the **Department of Natural Resources**, the **Department of Public Safety**, the **Department of Revenue**, the **Department of Social Services**, the **Department of Transportation**, the **Governor's Office**, the **Missouri House of Representatives**, the **Missouri Senate**, the **Office of Administration**, the **Office of State Courts Administrator**, the **Office of the State Public Defender**, the **Secretary of State's Office**, the **State Treasurer's Office**, **Adair County**, **Andrew County**, **Atchison County**, **Audrain County**, **Barry County**, **Barton County**, **Bates County**, **Benton County**, **Bollinger County**, **Boone County**, **Buchanan County**, **Butler County**, **Caldwell County**, **Callaway County**, **Camden County**, **Cape Girardeau County**, **Carroll County**, **Carter County**, **Cass County**, **Cedar County**, **Chariton County**, **Christian County**, **Clark County**, **Clay County**, **Clinton County**, **Cole County**, **Cooper County**, **Crawford County**, **Dade County**, **Dallas County**, **Daviess County**, **DeKalb County**, **Dent County**, **Douglas County**, **Dunklin County**, **Franklin County**, **Gasconade County**, **Gentry County**, **Greene County**, **Grundy County**, **Harrison County**, **Henry County**, **Hickory County**, **Holt County**, **Howard County**, **Howell County**, **Iron County**, **Jackson County**, **Jasper County**, **Jefferson County**, **Johnson County**, **Knox County**, **Laclede County**, **Lafayette County**, **Lawrence County**, **Lewis County**, **Lincoln County**, **Linn County**, **Livingston County**, **Macon County**, **Madison County**, **Maries County**, **Marion County**, **McDonald County**, **Mercer County**, **Miller County**, **Mississippi County**, **Moniteau County**, **Monroe County**, **Montgomery County**, **Morgan County**, **New Madrid County**, **Newton County**, **Nodaway County**, **Oregon County**, **Osage County**, **Ozark County**, **Pemiscot County**, **Perry County**, **Pettis County**, **Phelps County**, **Pike County**, **Platte County**, **Polk County**, **Pulaski County**, **Putnam County**, **Ralls County**, **Randolph County**, **Ray County**, **Reynolds County**, **Ripley County**, **Saline County**, **Schuyler County**, **Scotland County**, **Scott County**, **Shannon County**, **Shelby County**, **St. Charles County**, **St. Clair County**, **St. Francois County**, **St. Louis County**, **Ste. Genevieve County**, **Stoddard County**, **Stone County**, **Sullivan County**, **Taney County**, **Texas County**, **Vernon County**, **Warren County**, **Washington County**, **Wayne County**, **Webster County**, **Worth County**, **Wright County**, the **City of Cape Girardeau**, the **City of Columbia**, the **City of Jefferson City**, the **City of Joplin**, the **City of Kansas City**, the **City of Kirksville**, the **City of Mexico**, the **City of Raymore**, the **City of Springfield**, the **City of St. Joseph**, the **City of St. Louis**, the **City of Union**, the **City of Wentzville**, the **City of West Plains**, **Cape Girardeau 63 School District**, **Hannibal School District #60**, **Jennings School District**, **Malta Bend R-V School District**, **Mehlville School District**, **Wellsville-Middletown R-1 School District**, **Metropolitan Community College**, **St. Louis Community College**, **State Technical College of Missouri**, and **University of Missouri**.

Assumptions

Officials from the **Attorney General's Office** indicated no fiscal impact.

Officials from the **Department of Agriculture** indicated no fiscal impact.

Officials from the **Department of Commerce and Insurance** indicated no fiscal impact.

Officials from the **Department of Conservation** indicated no fiscal impact.

Officials from the **Department of Corrections** indicated no fiscal impact.

Officials from the **Department of Economic Development** indicated no fiscal impact.

Officials from the **Department of Elementary and Secondary Education** indicated no fiscal impact.

Officials from the **Department of Health and Senior Services** indicated no fiscal impact.

Officials from the **Department of Higher Education and Workforce Development** indicated no fiscal impact.

Officials from the **Department of Labor and Industrial Relations** indicated no fiscal impact.

Officials from the **Department of Mental Health** indicated no fiscal impact.

Officials from the **Department of National Guard** indicated no fiscal impact.

Officials from the **Department of Natural Resources** indicated:

The Parks, Soils and Water sales and use tax was first approved by Missouri voters in 1984. Reauthorization by voters in 2026 would continue, not increase, the existing sales and use tax. The one-tenth-of-one percent tax generates nearly \$140 million annually. The Department of Natural Resources divides the revenue equally to maintain Missouri soil and water conservation efforts and the state park system. One-half of the tax is used to conserve Missouri's soil and water resources by assisting agricultural landowners through voluntary programs administered by soil and water conservation districts in each county. The other half represents approximately three-fourths of the state park system budget, providing visitors with the opportunity to enter Missouri's nearly 93 state parks and historic sites at no charge. If approved, the next reauthorization vote would occur in 2036. Summary on fiscal impact (50 words): The reauthorization continues until 2036 and does not increase the existing sales and use tax of one-tenth of one percent passed in 1984 that must be renewed in 2026. The tax would generate approximately \$140 million annually for soil and water conservation efforts and operation of the state park system.

Officials from the **Department of Public Safety** indicated no fiscal impact.

Officials from the **Department of Revenue** indicated:

26-SJR 1 Response

SJR 1 requires the constitutionally created state sales and use tax that is used for the purpose of funding natural resources to be voted on by the people every 10 years. This sales tax will be put before the voters at the November 2026 (FY 2027) general election. Should the tax be adopted, collection of the sales tax will continue for the next ten years. Should the tax fail to be adopted, the collection of the current tax would stop, resulting in a loss of state revenue. If the tax fails to be adopted the tax would terminate at the end of the second fiscal year after the last election was held, thereby ending the tax as of July 1, 2028 (FY 2029).

The tax is 0.1% sales and use tax. In FY 2024, the 0.1% tax collected \$137,097,803 and in FY 2025 it collected \$139,848,213. DOR assumes that should the tax fail to be adopted, state revenue would lose an amount equivalent to the amount collected in FY 2025, starting in FY 2029.

The Department of Revenue (DOR) is responsible for the collection and distribution of the sales tax revenue. DOR retains 1% of all sales tax funding collected as reimbursement of our administrative expenses. The money retained by DOR is deposited into general revenue. DOR does not expect any administrative impact from this proposal.

Officials from the **Department of Social Services** indicated no fiscal impact.

Officials from the **Department of Transportation** indicated no fiscal impact.

Officials from the **Governor's Office** indicated no fiscal impact.

Officials from the **Missouri House of Representatives** indicated no fiscal impact.

Officials from the **Missouri Senate** indicated no fiscal impact.

Officials from the **Office of Administration** indicated:

This proposal would resubmit the 0.1% sales and use tax levy for the purpose of funding natural resources. B&P notes that this tax levy must be approved by voters every 10 years, with the next vote required to occur in November 2026. Collections for the 0.1% tax levy were \$139,848,213 in FY 2025. If voters fail to re-approve the tax levy, it would be terminated 7/1/2028 (FY 2029).

Officials from the **Office of State Courts Administrator** indicated no fiscal impact.

Officials from the **Office of the State Public Defender** indicated no fiscal impact.

Officials from the **Secretary of State's Office** indicated:

Each year, a number of joint resolutions that would refer to a vote of the people a constitutional amendment and bills that would refer to a vote of the people the statutory issue in the legislation may be considered by the General Assembly.

Unless a special election is called for the purpose, Referendums are submitted to the people at the next general election. Article III section 52(b) of the Missouri Constitution authorizes the general assembly to order a special election for measures referred to the people. If a special election is called to submit a Referendum to a vote of the people, Section 115.063.2 RSMo. requires the state to pay the costs. The cost of the special election has been estimated to be \$8 million based on the cost of the 2024 primary and general election reimbursements.

The Secretary of State's office is required to pay for publishing in local newspapers the full text of each statewide ballot measure as directed by Article XII, Section 2(b) of the Missouri Constitution and Section 116.230-116.290, RSMo. Funding for this item is adjusted each year depending upon the election cycle. A new decision item is requested in odd numbered fiscal years and the amount requested is dependent upon the estimated number of ballot measures that will be approved by the General Assembly and the initiative petitions certified for the ballot. In FY 2014, the General Assembly changed the appropriation so that it was no longer an estimated appropriation.

For the FY24 petitions cycle, the SOS estimates publication costs at \$60,000 per page. This amount is subject to change based on number of petitions received, length of those petitions and rates charged by newspaper publishers.

The Secretary of State's office will continue to assume, for the purposes of this fiscal note, that it should have the full appropriation authority it needs to meet the publishing requirements. Because these requirements are mandatory, we reserve the right to request funding to meet the cost of our publishing requirements if the Governor and the General Assembly again change the amount or continue to not designate it as an estimated appropriation.

If you have any questions, please contact Scott Pauley 573-526-0703.

Officials from the **State Treasurer's Office** indicated no fiscal impact.

Officials from **Carter County** indicated no fiscal impact.

Officials from **Clay County** indicated no fiscal impact.

Officials from **Dallas County** indicated no fiscal impact.

Officials from **Greene County** indicated no fiscal impact.

Officials from **Madison County** indicated no fiscal impact.

Officials from **Pike County** indicated no fiscal impact.

Officials from **Scotland County** indicated no fiscal impact.

Officials from the **City of Kansas City** indicated no fiscal impact.

Officials from the **City of St. Louis** indicated no fiscal impact.

Officials from the **City of Wentzville** indicated no fiscal impact.

Officials from **Metropolitan Community College** indicated no fiscal impact.

Officials from **St. Louis Community College** indicated no fiscal impact.

Officials from **University of Missouri** indicated no fiscal impact.

The State Auditor's office did not receive a response from **Adair County, Andrew County, Atchison County, Audrain County, Barry County, Barton County, Bates County, Benton County, Bollinger County, Boone County, Buchanan County, Butler County, Caldwell County, Callaway County, Camden County, Cape Girardeau County, Carroll County, Cass County, Cedar County, Chariton County, Christian County, Clark County, Clinton County, Cole County, Cooper County, Crawford County, Dade County, Daviess County, DeKalb County, Dent County, Douglas County, Dunklin County, Franklin County, Gasconade County, Gentry County, Grundy County, Harrison County, Henry County, Hickory County, Holt County, Howard County, Howell County, Iron County, Jackson County, Jasper County, Jefferson County, Johnson County, Knox County, Laclede County, Lafayette County, Lawrence County, Lewis County, Lincoln County, Linn County, Livingston County, Macon County, Maries County, Marion County, McDonald County, Mercer County, Miller County, Mississippi County, Moniteau County, Monroe County, Montgomery County, Morgan County, New Madrid County, Newton County, Nodaway County, Oregon County, Osage County, Ozark County, Pemiscot County, Perry County, Pettis County, Phelps County, Platte County, Polk County, Pulaski County, Putnam County, Ralls County, Randolph County, Ray County, Reynolds County, Ripley County, Saline County, Schuyler County, Scott County, Shannon County, Shelby County, St. Charles County, St. Clair County, St. Francois County, St. Louis County, Ste. Genevieve County, Stoddard County, Stone County, Sullivan County, Taney County, Texas County, Vernon County, Warren County, Washington County, Wayne County, Webster County, Worth County, Wright County, the City of Cape Girardeau, the City of Columbia, the City of Jefferson City, the City of Joplin, the City of Kirksville, the City of Mexico, the City of Raymore, the City of Springfield, the City of St. Joseph, the City of Union, the City of West Plains, Cape Girardeau 63 School District, Hannibal School District #60, Jennings School District, Malta Bend R-V School District, Mehlville School District, Wellsville-Middletown R-1 School District, and State Technical College of Missouri.**

Fiscal Note Summary

The measure allows continued collection of the existing sales and use tax, which generates revenue of approximately \$140 million annually.