

PROCLAMATION

WHEREAS, Article IV, Section 47(c), Missouri Constitution (Senate Joint Resolution 1, 2005), did direct that at the next general election to be held in the State of Missouri, on Tuesday next following the first Monday in November, 2026, or at a special election called by the governor for that purpose, there is hereby submitted to the qualified voters of this state, for adoption or rejection, the proposed continuation of the sales and use tax created by Article IV, Section 47(c) of the Constitution of the State of Missouri, as set forth in the attached Appendix.

NOW, THEREFORE, I, MIKE KEHOE, GOVERNOR OF THE STATE OF MISSOURI, by virtue of the authority vested in me by the Constitution and laws of the State of Missouri, do hereby call a special election to be held in this state on the 4th day of August, 2026, to be conducted in the manner provided by law, at which special election there shall be submitted to the qualified voters, by its official ballot title, the proposed amendment to the Constitution set forth in the Appendix hereto, the same to appear on a separate ballot without party designation, and to be so submitted as to enable the electors to vote on the proposed amendment separately, as required by Section 2(b) of Article XII of the Constitution of Missouri.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 22nd day of May, 2026.

A handwritten signature in blue ink that reads "Michael Kehoe". The signature is fluid and cursive, written over a horizontal line.

MIKE KEHOE
GOVERNOR

ATTEST:

A handwritten signature in brown ink that reads "Denny Hoskins". The signature is cursive and written over a horizontal line.

DENNY HOSKINS
SECRETARY OF STATE

APPENDIX

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.

Article IV Sections 47(a) and 47(b) of the constitution of Missouri are reproduced here:

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.

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.