

Parks, Soils, and Water Sales Tax

Missouri Department of Natural Resources

Funding Prior to the Sales Tax

Parks

- New state constitution in 1945 included a provision establishing a Mill Tax, earmarking a portion for state parks.
- 1953 bill established a State Park Board
- Mill Tax expired in 1972

Soil Conservation

- 1980 first funding for cost-share \$200,000
- 1982 \$1 million through budget process
- 1982 Bond issues approved generated about \$24 million

1984

- The **Conservation Sales Tax**, also known as **Missouri Issue 1**, was first on the Aug. 7, 1984, primary election ballot.
- Passed with **50.1%** of voters in favor.
- Levied additional sales tax of 1/10 of 1%.
 - 1/2 to be used for state park purposes.
 - 1/2 for soil and water conservation purposes.
 - Expired five years after adoption.



1988

- The **Missouri Tax Extension for Parks Amendment**, also known as **Amendment 7**, was on the Nov. 8, 1988, ballot as an initiated constitutional amendment.
- The measure extended the sales and use tax of 1/10 of 1% for 10 years and allowed revenues from this tax to be used for soil and water conservation and state parks.

Result	Votes	Percentage
YES	1,263,644	68.66%
No	576,790	31.34%

1996

- The **Missouri Conservation Tax Amendment**, also known as **Amendment 8**, was on the Nov. 5, 1996, ballot as an initiated constitutional amendment.
- The measure extended the sales and use tax of 1/10 of 1% for 10 years to be used by the Department of Natural Resources for soil and water conservation and state parks. A clause was added to automatically renew every 10 years.

Result	Votes	Percentage
YES	1,280,245	66.61%
No	641,793	33.39%

2006

- The **Missouri Conservation Tax Amendment**, also known as **Missouri Amendment 1**, was on the Aug. 8, 2006, ballot as legislatively referred constitutional amendment.
- First time automatically added to the ballot without an initiative petition.
- First time Sales Tax was on the ballot during a non-presidential election.

Result	Votes	Percentage
YES	485,103	70.79%
No	200,179	29.21%

2016

- The **Missouri Sales Tax for Parks and Conservation Measure**, also known as **Constitutional Amendment 1**, was on the Nov. 8, 2016, ballot as an automatic ballot referral.
- 80% statewide approval!
- Approved in **every** county for the first time.

Result	Votes	Percentage
YES	2,187,773	79.88%
No	551,117	20.12%



1%
of



of **1/10**



1/2

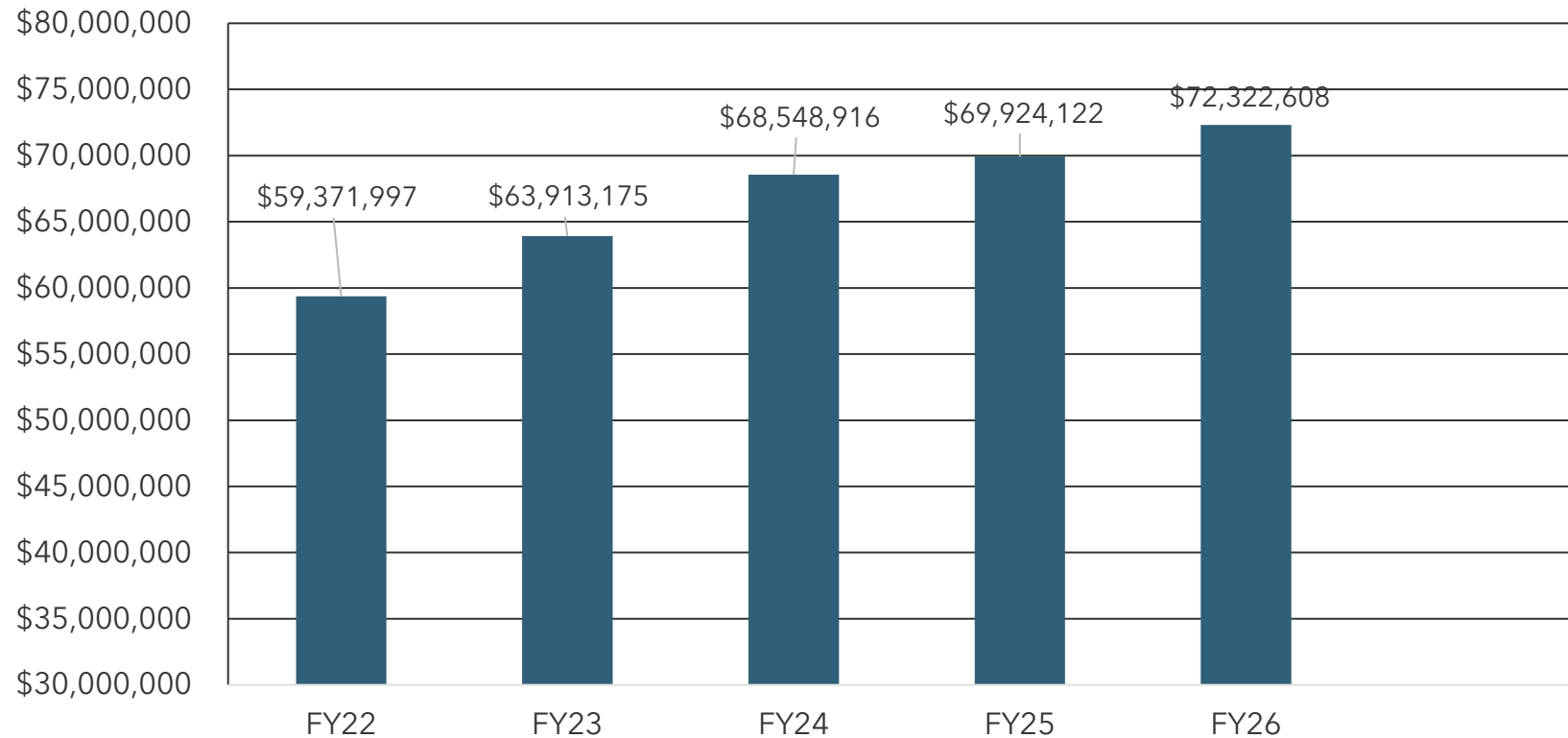
**Soil and Water
Conservation efforts**

**Missouri
State Parks
portion**



MISSOURI
DEPARTMENT OF
NATURAL RESOURCES

Sales Tax Revenue Totals for Past 5 Years



FY27 Appropriations

Soil and Water Conservation Program

Program Administration

Program Salary
Social Security/Medicare
Health Insurance
Retirement
Worker's Comp
Program E&E
Building Costs
ITSD
DNR Department Support

Program Admin,
\$4,846,980
6%

District Oper,
\$20,892,967
27%

District Operations

District Salary
Social Security/Medicare
Health Insurance
Retirement
Worker's Comp
District Administration
ITSD
District Contract Audits
Surety Bond
Technical Assistance

Other,
\$1,293,945
2%

Other
Research
Conservation Monitoring
Refunds
Sales Tax Collection
State Auditor
Attorney General

Cost-Share,
\$50,000,000
65%

Total:
\$77,033,892

How much does the tax cost Missourians a year?

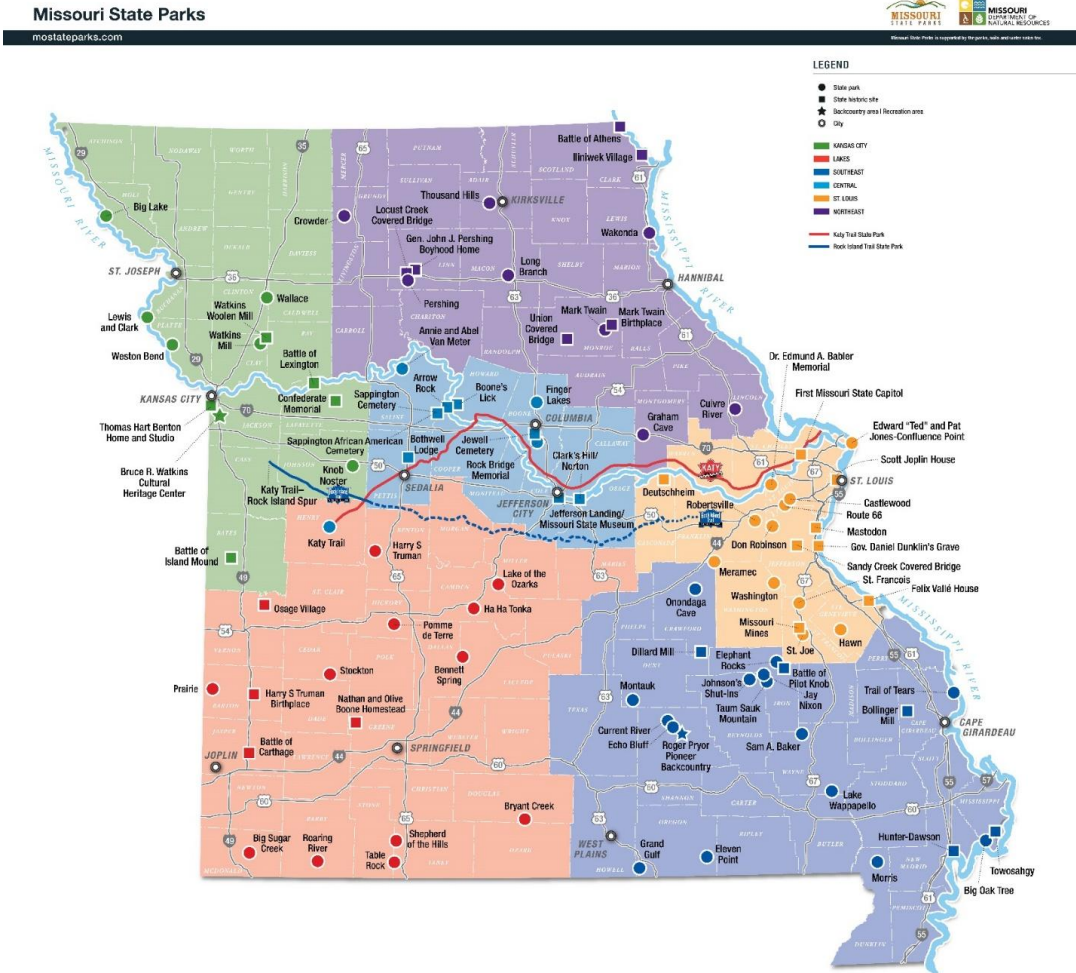
On average, the Parks, Soils and Water Sales Tax costs about \$20 per year per Missourian.

Other states charge half that for a daily park pass!



The State Park System

- 93 state parks and historic sites
 - 57 state parks
 - 36 state historic sites



2026

- The **Missouri Parks, Soils and Water Sales Tax**, also known as **Constitutional Amendment 1**, was on the August 4, 2026, ballot as an automatic ballot referral.
- Primary Ballot not General Election
- Other Amendments on ballot
 - IP reform
 - Elimination of income tax
- Confusion with other dedicated tax
 - Missouri Department of Conservation
- Different Political Environment

2026

- Strict prohibition for state employees to advocate for passage
- Citizens committee ran a campaign in favor of the tax
 - MO Farm Bureau
 - Conservation Federation of MO
 - MO Parks Association
 - Missouri Association of Soil and Water Conservation Districts
- Hired a campaign consultant and primarily used targeted adds on social media \$\$
- Received donations from MO Corn/Soybean associations and Bass Pro/Cabela's

2026

- The **Missouri Parks, Soils and Water Sales Tax**, also known as **Constitutional Amendment 1**, was on the August 4, 2026, ballot as an automatic ballot referral.
- 82% statewide approval! Highest approval rating.
- Again approved in every county.

Result	Votes	Percentage
YES	1,141,865	82.28%
No	245,778	17.71%

Key Takeaways

- Not every state has the tools available to us (IP process).
- Environmental/Agricultural coalition is key to success.
- Accountability to the citizens is important.
 - Sunset is stressful, but ultimately rewarding!

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