

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 125

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CHRISTOFANELLI.

5509H.011

DANA RADEMAN MILLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Sections 4(d) and 26 of Article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to taxation.

Be it resolved by the House of Representatives, the Senate concurring therein:

That at the next general election to be held in the state of Missouri, on Tuesday next
2 following the first Monday in November, 2022, or at a special election to be called by the
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for
4 adoption or rejection, the following amendment to Article X of the Constitution of the state of
5 Missouri:

Section A. Sections 4(d) and 26, Article X, Constitution of Missouri, are repealed and
2 two new sections adopted in lieu thereof, to be known as Sections 4(d) and 26, to read as
3 follows:

Section 4(d). In enacting any law imposing a tax on or measured by income, the
2 general assembly may define income by reference to provisions of the laws of the United
3 States as they may be or become effective at any time or from time to time, whether
4 retrospective or prospective in their operation. The general assembly shall in any such law set
5 the rate or rates of such tax, **except that such rate or rates shall not exceed five and nine-**
6 **tenths percent.** The general assembly may in so defining income make exceptions,
7 additions, or modifications to any provisions of the laws of the United States so referred to
8 and for retrospective exceptions or modifications to those provisions which are retrospective.

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

Section 26. In order to prohibit an increase in the tax burden on the citizens of Missouri, state and local sales and use taxes (or any similar transaction-based tax) shall not be expanded to impose taxes on any service or transaction that was not subject to sales, use or similar transaction-based tax on January 1, 2015, **except for subscriptions, licenses for digital products, and online purchases of tangible personal property.**

Section B. Pursuant to chapter 116, and other applicable constitutional provisions and laws of this state allowing the general assembly to adopt ballot language for the submission of this joint resolution to the voters of this state, the official summary statement of this resolution shall be as follows:

"Shall the Missouri Constitution be amended to prohibit the General Assembly from setting an income tax rate in excess of five and nine-tenths percent and to modify the prohibition on certain new sales and use taxes?"

✓