

# SENATE JOINT RESOLUTION NO. 22

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

1284S.01I

KRISTINA MARTIN, Secretary

## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 26 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to sales tax.

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

That at the next general election to be held in the  
2 state of Missouri, on Tuesday next following the first Monday  
3 in November, 2026, or at a special election to be called by  
4 the governor for that purpose, there is hereby submitted to  
5 the qualified voters of this state, for adoption or  
6 rejection, the following amendment to article X of the  
7 Constitution of the state of Missouri:

Section A. Section 26, article X, Constitution of  
2 Missouri, is repealed and one new section adopted in lieu  
3 thereof, to be known as section 27, to read as follows:

**Section 27. 1. No statewide sales, use, or other  
2 transaction-based tax shall be authorized by the general  
3 assembly at a rate that exceeds three and seven hundred  
4 seventy-five thousandths percent.**

**2. Notwithstanding any other provision of law to the  
6 contrary, the general assembly shall impose a statewide  
7 sales tax at a rate of six percent on all lobbying services,  
8 as defined by general law.**

**3. The general assembly may enact general laws to  
10 implement the provisions of this section.**

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

2 [Section 26. In order to prohibit an  
3 increase in the tax burden on the citizens of  
4 Missouri, state and local sales and use taxes  
5 (or any similar transaction-based tax) shall not  
6 be expanded to impose taxes on any service or  
7 transaction that was not subject to sales, use  
8 or similar transaction-based tax on January 1,  
2015.]

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

7 "Shall the Missouri Constitution be amended to:

- 8 • Limit the statutory statewide sales tax rate  
9 to 3.775%; and
- 10 • Allow for a statewide sales tax on lobbying  
11 services at a rate of 6%?".

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