

FIRST REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 16

95TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR LAGER.

Read 1st time February 25, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

1056S.011

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 4(d) of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to taxation of income.

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

That at the next general election to be held in the state of Missouri, on  
2 Tuesday next following the first Monday in November, 2010, or at a special  
3 election to be called by the governor for that purpose, there is hereby submitted  
4 to the qualified voters of this state, for adoption or rejection, the following  
5 amendment to article X of the Constitution of the state of Missouri:

Section A. Section 4(d), article X, Constitution of Missouri, is repealed and  
2 one new section adopted in lieu thereof, to be known as section 4(d), to read as  
3 follows:

Section 4(d). In enacting any law imposing a tax on or measured by  
2 income, the general assembly may define income by reference to provisions of the  
3 laws of the United States as they may be or become effective at any time or from  
4 time to time, whether retrospective or prospective in their operation. The general  
5 assembly shall in any such law set the rate or rates of such tax. The general  
6 assembly may in so defining income make exceptions, additions, or modifications  
7 to any provisions of the laws of the United States so referred to and for  
8 retrospective exceptions or modifications to those provisions which are  
9 retrospective. **Effective January 1, 2024, the state of Missouri, and any**  
10 **political subdivision thereof, shall be prohibited from imposing any tax**  
11 **upon the income of residents of this state.**

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