

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE JOINT RESOLUTION NO. 20
100TH GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, April 4, 2019, with recommendation that the Senate Committee Substitute do pass.

1478S.03C

ADRIANE D. CROUSE, Secretary.

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 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, 2020, 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. Sections 4(d) and 26, article X, Constitution of Missouri, are
2 repealed and two new sections adopted in lieu thereof, to be known as sections
3 4(d) and 26, to read as 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, **except that**
6 **such rate or rates shall not exceed five and nine-tenths percent.** The
7 general assembly may in so defining income make exceptions, additions, or
8 modifications to any provisions of the laws of the United States so referred to and
9 for retrospective exceptions or modifications to those provisions which are
10 retrospective.

Section 26. In order to prohibit an increase in the tax burden on the
2 citizens of Missouri, state and local sales and use taxes (or any similar
3 transaction-based tax) shall not be expanded to impose taxes on any
4 **professional** service or **real estate** transaction that was not subject to sales,

5 use or similar transaction-based tax on January 1, 2015.

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

5 "Shall the Missouri Constitution be amended to prohibit the
6 General Assembly from setting an income tax rate in excess of five
7 and nine-tenths percent and to prohibit new sales and use taxes on
8 professional services and real estate transactions?"

Unofficial ✓

Bill

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