SENATE JOINT RESOLUTION NO. 20

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR KOENIG.

Read 1st time February 5, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1478S.01I

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2 repealed and two new sections adopted in lieu thereof, to be known as sections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 27, 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 27. The total combined rate of local sales taxes in any
2 **given taxing jurisdiction shall not exceed twelve percent. For the**

3 **purposes of this section, "local sales taxes" shall not include any**
4 **transient guest tax or other similar tax on lodging.**

       [Section 26. In order to prohibit an increase in the tax
2   burden on the citizens of Missouri, state and local sales and use
3   taxes (or any similar transaction-based tax) shall not be expanded
4   to impose taxes on any service or transaction that was not subject
5   to sales, 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, to limit local sales taxes, and to repeal
8   Article X, Section 26?"

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