

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 5

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR EIGEL.

1046S.01I

ADRIANE D. CROUSE, Secretary

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 22 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to elections for tax increases.

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, 2022, 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 22, article X, Constitution of
2 Missouri, is repealed and one new section adopted in lieu
3 thereof, to be known as section 22, to read as follows:

Section 22. (a) Counties and other political
2 subdivisions are hereby prohibited from levying any tax,
3 license or fees, not authorized by law, charter or self-
4 enforcing provisions of the constitution when this section
5 is adopted or from increasing the current levy of an
6 existing tax, license or fees, above that current levy
7 authorized by law or charter when this section is adopted
8 without the approval of the required majority of the
9 qualified voters of that county or other political
10 subdivision voting thereon. **All such proposals submitted to**

11 **the voters for approval after January 1, 2023, shall be**
12 **submitted on a general election day.** If the definition of
13 the base of an existing tax, license or fees, is broadened,
14 the maximum authorized current levy of taxation on the new
15 base in each county or other political subdivision shall be
16 reduced to yield the same estimated gross revenue as on the
17 prior base. If the assessed valuation of property as
18 finally equalized, excluding the value of new construction
19 and improvements, increases by a larger percentage than the
20 increase in the general price level from the previous year,
21 the maximum authorized current levy applied thereto in each
22 county or other political subdivision shall be reduced to
23 yield the same gross revenue from existing property,
24 adjusted for changes in the general price level, as could
25 have been collected at the existing authorized levy on the
26 prior assessed value.

27 (b) The limitations of this section shall not apply to
28 taxes imposed for the payment of principal and interest on
29 bonds or other evidence of indebtedness or for the payment
30 of assessments on contract obligations in anticipation of
31 which bonds are issued which were authorized prior to the
32 effective date of this section.

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