

FIRST EXTRAORDINARY SESSION OF THE

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 3

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BRATTIN.

3293S.011

KRISTINA MARTIN, Secretary

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment to article X of the Constitution of Missouri, by adding thereto one new section relating to the taxation of certain assets.

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. Article X, Constitution of Missouri, is amended
2 by adding thereto one new section, to be known as section 4(e),
3 to read as follows:

Section 4(e). Notwithstanding any provision of this
2 **article to the contrary, no taxes shall be imposed on any**
3 **unrealized gains accrued on any asset prior to the sale of**
4 **such asset.**

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