

FIRST EXTRAORDINARY SESSION OF THE

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 4

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HUDSON.

3310S.01I

KRISTINA MARTIN, 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 taxation.

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. 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2 Missouri, is repealed and one new section adopted in lieu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

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized[, excluding the value of new construction and improvements,] increases [by a larger percentage than the increase in the general price level] from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue [from existing property, adjusted for changes in the general price level,] as could have been collected at the existing authorized levy on the prior assessed value. **Notwithstanding any provision of law to the contrary, for the purposes of calculating property tax levies pursuant to this section, the total assessed valuation of a taxing jurisdiction shall include all personal property as well as the value of new construction and improvements made to real property.**

(b) The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section. **However, the limitations of this section shall apply to such taxes if the revenue derived from such taxes is used for any purpose other than the payment of principal and interest on bonds or other evidence of indebtedness or the payment of assessments on contract obligations in anticipation of which bonds are**

41 issued which were authorized prior to the effective date of
42 this section.

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