

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 53

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BRATTIN.

2357S.01I

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 assests.

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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