

SENATE JOINT RESOLUTION NO. 120

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR LEWIS.

5243S.01I

KRISTINA MARTIN, Secretary

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment to article IV of the Constitution of Missouri, by adding thereto one new section relating to the appropriation of state money.

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 Tuesday next following the first Monday in November, 2026, or at a special election to be called by the governor for that purpose, there is hereby submitted to the qualified voters of this state, for adoption or rejection, the following amendment to article IV of the Constitution of the state of Missouri:

Section A. Article IV, Constitution of Missouri, is amended by adding thereto one new section, to be known as section 24(a), to read as follows:

Section 24(a). 1. The provisions of this section shall be known as the "Stop Socialism Act".

2. The General Assembly hereby declares that socialism is abhorrent to the functioning of a free and prosperous society. As redistribution of wealth is the key component of a socialist system, the General Assembly hereby declares its intent to end the redistribution of wealth within this state. Given that levying taxes for the purpose of income redistribution discourages taxpayers from earning taxable income, the General Assembly is enacting this section to

11 limit the state from redistributing tax revenues away from
12 those areas that produce the majority of the state's tax
13 revenues to those areas that do not produce their
14 proportionate share. The General Assembly hereby declares
15 that those areas producing lower than average tax revenues
16 should pull themselves up by their bootstraps and end their
17 reliance on government handouts and wealth redistribution.

18 3. For the purposes of this section, the following
19 terms shall mean:

20 (1) "County", any county or city not within a county
21 in this state;

22 (2) "County revenue contribution", for each fiscal
23 year, the sum of the aggregate amount of state income tax
24 remitted by resident taxpayers of the county plus the
25 aggregate amount of state sales taxes remitted from
26 transactions sourced to a location within the county,
27 divided by the total amount of state income tax and state
28 sales tax remitted in the state;

29 (3) "Net general revenue collections", all revenue
30 deposited into the general revenue fund less refunds and
31 revenues originally deposited into the general revenue fund
32 but designated by law for a specific distribution or
33 transfer to another state fund as reported by the office of
34 administration;

35 (4) "Total state general revenue appropriations", the
36 total of appropriations from net general revenue collections
37 for a fiscal year, including supplemental appropriations
38 from any regular, special, or extraordinary session from the
39 previous fiscal year from net general revenue collections,
40 passed by the general assembly and approved by the governor
41 as reported by the office of administration, except

42 reappropriations and appropriations to pay principal and
43 interest on general obligation bonded indebtedness.

44 4. (1) For all fiscal years beginning after the
45 effective date of this section, the office of
46 administration, with the cooperation of the department of
47 revenue, shall determine the county revenue contribution for
48 each county in the state for the previous fiscal year.

49 (2) In any given fiscal year, no county shall receive
50 a proportion of total state general revenue appropriations
51 in excess of such county's county revenue contribution.

52 (3) In any given fiscal year, for any county that
53 receives a smaller proportion of total state general revenue
54 appropriations than such county's county revenue
55 contribution, the difference shall be refunded to the
56 residents of such county pro rata based on the liability
57 reported on the Missouri state income tax annual returns
58 filed following the close of such fiscal year. For the
59 purposes of this subsection, total state general revenue
60 appropriations shall be deemed to be allocated to a county
61 if such moneys are directly appropriated to such county or
62 to a political subdivision within such county, or are in any
63 other way distributed through an agency of the state to any
64 resident taxpayer of such county.

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