

SENATE JOINT RESOLUTION NO. 74

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BECK.

3874S.02I

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 income taxes.

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 27,
3 to read as follows:

**Section 27. 1. (1) In order to ensure the sufficient
2 funding of essential services, in the event that the general
3 assembly reduces the rate of income tax for state purposes
4 below the rate of four and one-half percent, every county
5 shall be authorized to impose a tax on the income of the
6 residents of such county, provided that the total combined
7 rate of such tax plus the rate of the income tax for state
8 purposes shall not exceed four and one-half percent, and
9 further provided that the tax shall not become effective
10 unless the governing body of the county submits to the**

11 voters of the county at a general election a proposal to
12 impose a tax pursuant to the provisions of this section.

13 (2) For the purposes of the tax imposed pursuant to
14 this section, the county taxable income of a taxpayer shall
15 be equal to the taxpayer's Missouri taxable income for state
16 purposes, and the director of revenue shall perform all
17 functions incident to the administration, collection,
18 enforcement, and operation of such tax. The tax authorized
19 in this section shall be collected and reported upon such
20 forms and under such administrative rules and regulations as
21 may be prescribed by the director of revenue.

22 (3) All county income taxes collected by the director
23 of revenue pursuant to this section on behalf of any county,
24 less one percent for cost of collection which shall be
25 deposited in the state's general revenue fund, shall be
26 deposited in a special trust fund, which is hereby created,
27 to be known as the "County Income Tax Trust Fund". The
28 moneys in the county income tax trust fund shall be
29 considered nonstate funds and shall not be commingled with
30 any funds of the state or be subject to appropriation by the
31 general assembly. The director of revenue shall keep
32 accurate records of the amount of money in the fund. Not
33 later than the tenth day of each month the director of
34 revenue shall distribute all moneys deposited in the trust
35 fund during the preceding month to the county which levied
36 the tax.

37 2. The tax imposed pursuant to this section shall not
38 be subject to the provisions of sections 16 to 24 of this
39 article.

40 3. As used in this section, the term "county" shall
41 mean any county or city not within a county in this state.

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