

SECOND REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 83

## 103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

5563S.011

KRISTINA MARTIN, Secretary

## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 4(d) 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 4(d), article X, Constitution of  
2 Missouri, is repealed and one new section adopted in lieu  
3 thereof, to be known as section 4(d), to read as follows:

Section 4(d). In enacting any law imposing a tax on or  
2 measured by income, the general assembly may define income  
3 by reference to provisions of the laws of the United States  
4 as they may be or become effective at any time or from time  
5 to time, whether retrospective or prospective in their  
6 operation. The general assembly shall in any such law set  
7 the rate or rates of such tax, **provided that such rate shall**  
8 **not exceed four and seven-tenths percent.** The general  
9 assembly may in so defining income make exceptions,  
10 additions, or modifications to any provisions of the laws of

11 the United States so referred to and for retrospective  
12 exceptions or modifications to those provisions which are  
13 retrospective.

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