

FIRST REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 8

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SEITZ.

0229H.011

DANA RADEMAN MILLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment to Article X of the Constitution of Missouri, by adopting one new section relating to taxation.

Be it resolved by the House of Representatives, the Senate concurring therein:

That at the next general election to be held in the state of Missouri, on Tuesday next
2 following the first Monday in November, 2026, or at a special election to be called by the
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for
4 adoption or rejection, the following amendment to Article X of the Constitution of the state of
5 Missouri:

Section A. Article X, Constitution of Missouri, is amended by adopting one new
2 section, to be known as Section 27, to read as follows:

**Section 27. 1. For the purposes of this section, a "tax increase" is any increase in
2 a tax rate or increase in the persons or items subject to tax. However, the term "tax
3 increase" shall not include any change in the persons or items subject to tax because of a
4 change in, the creation of, or the elimination of a tax credit, deduction, subtraction, or
5 exemption.**

**2. No tax imposed by state statute or tax increase imposed by state statute shall
6 go into effect or continue in effect if otherwise set to expire without prior approval at a
7 statewide general election, as defined by state law.**
8

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

9 **3. Notwithstanding any other provision of the constitution, no state funds shall**
10 **be expended without first being appropriated by the general assembly.**

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