

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 29

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KELLEY.

1583H.01I

DANA RADEMAN MILLER, Chief Clerk

## JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Sections 1 and 22 of Article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to local sales tax increases.

*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 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 X of the Constitution of the state of Missouri:

Section A. Sections 1 and 22, Article X, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as Sections 1 and 22, to read as follows:

Section 1. The taxing power may be exercised by the general assembly for state purposes, ~~and~~ by counties and other political subdivisions under power granted to them by the general assembly for county, municipal, and other corporate purposes, **and by counties and cities under subsection 3 of Section 22 of this article.**

Section 22. ~~(a)~~ **1.** Counties and other political subdivisions are hereby prohibited from levying any tax, license, or fees not authorized by law, charter, or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license, or fees above that current levy authorized by law or charter when

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.

5 this section is adopted without the approval of the required majority of the qualified voters of  
6 that county or other political subdivision voting thereon. If the definition of the base of an  
7 existing tax, license, or fees, is broadened, the maximum authorized current levy of taxation  
8 on the new base in each county or other political subdivision shall be reduced to yield the  
9 same estimated gross revenue as on the prior base. If the assessed valuation of property as  
10 finally equalized, excluding the value of new construction and improvements, increases by a  
11 larger percentage than the increase in the general price level from the previous year, the  
12 maximum authorized current levy applied thereto in each county or other political subdivision  
13 shall be reduced to yield the same gross revenue from existing property, adjusted for changes  
14 in the general price level, as could have been collected at the existing authorized levy on the  
15 prior assessed value.

16 ~~[(b)]~~ **2.** The limitations of this section shall not apply to taxes imposed for the  
17 payment of principal and interest on bonds or other evidence of indebtedness or for the  
18 payment of assessments on contract obligations in anticipation of which bonds are issued  
19 which were authorized prior to the effective date of this section.

20 **3. (1) Beginning in 2028, a county or a city may increase any sales tax adopted**  
21 **by such county or city without an authorization by the general assembly for such**  
22 **increase as follows:**

23 **(a) Such increase shall not become effective unless the governing body of the**  
24 **county or city submits to the voters of the county or city at a state general presidential**  
25 **election a proposal to authorize the governing body of the county or city to increase a**  
26 **sales tax under this section;**

27 **(b) The question submitted shall be in substantially the following form: "Shall \_**  
28 **\_\_\_\_\_ (insert county or city name) increase the \_\_\_\_\_ (insert sales tax name) imposed**  
29 **for \_\_\_\_\_ (insert sales tax purpose) from \_\_\_\_\_ (insert existing percentage) percent to**  
30 **\_\_\_\_\_ (insert proposed percentage) percent?"; and**

31 **(c) If a majority of the votes cast on the question by the qualified voters voting**  
32 **thereon are in favor of the question, the increase shall become effective on the first day**  
33 **of the calendar quarter following the calendar quarter in which the election was held. If**  
34 **a majority of the votes cast on the question by the qualified voters voting thereon are**  
35 **opposed to the question, the governing body for the county or city shall have no power**  
36 **to increase the tax as authorized by this subsection unless and until the governing body**  
37 **of the county or city again submits the question to the qualified voters of the county or**  
38 **city and such question is approved by a majority of the qualified voters voting on the**  
39 **question.**

40 **(2) No sales tax increase shall be proposed under this subsection at any election**  
41 **other than a general presidential election.**

42           **(3) This subsection shall not be construed to prohibit a county or a city from**  
43 **increasing any sales tax adopted by such county or city under power granted and in the**  
44 **manner provided by the general assembly.**

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