

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 108

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SEITZ.

3878H.011

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

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

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

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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