

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 125

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE IRWIN.

4100H.011

JOSEPH ENGLER, 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 taxes.

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Section A. Sections 1 and 22, Article X, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as Sections 1 and 22, to read as follows: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

(1) The general assembly for state purposes~~[, and by]~~;

(2) **Any political subdivision granted the power to tax by this constitution or by the general assembly, subject to the provisions of subsection 3 of Section 22 of this article; and**

(3) Counties and other political subdivisions under power granted to them by the general assembly for county, municipal, and other corporate purposes.

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.

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

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

3. (1) **Beginning in 2027, a political subdivision granted the power to tax by this constitution or by the general assembly may increase any sales tax adopted by such political subdivision without an authorization by the general assembly for such increase as follows:**

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

(b) **The question submitted shall describe the sales tax purpose, existing percentage, and proposed percentage and shall be in substantially the following form: "Shall _____ (insert political subdivision name) increase the _____ (insert sales tax name) imposed for _____ (insert sales tax purpose) from _____ (insert existing percentage) percent to _____ (insert proposed percentage) percent?"; and**

(c) **If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, the increase shall become effective on the first day of the calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, the governing body of the political subdivision shall have no**

38 power to increase the tax as authorized by this subsection unless and until the governing
39 body of the political subdivision again submits the question to the qualified voters of the
40 political subdivision and such question is approved by a majority of the qualified voters
41 voting on the question.

42 (2) Beginning in 2027, a political subdivision granted the power to tax by this
43 constitution or by the general assembly may change the purpose for which a sales tax
44 was adopted by such political subdivision as follows:

45 (a) Such change of purpose shall not become effective unless the governing body
46 of the political subdivision submits to the voters of the political subdivision at a state
47 primary or general election a proposal to authorize the governing body of the political
48 subdivision to change the purpose for which a sales tax was adopted under this section;

49 (b) The question submitted shall describe the existing sales tax purpose and the
50 proposed sales tax purpose and shall be in substantially the following form: "Shall ____
51 ____ (insert political subdivision name) change the purpose of the ____ (insert sales tax
52 name) from ____ (insert existing sales tax purpose) to ____ (insert proposed sales
53 tax purpose)?" and

54 (c) If a majority of the votes cast on the question by the qualified voters voting
55 thereon are in favor of the question, the change of purpose shall become effective on the
56 first day of the calendar quarter following the calendar quarter in which the election
57 was held. If a majority of the votes cast on the question by the qualified voters voting
58 thereon are opposed to the question, the governing body of the political subdivision shall
59 have no power to change the purpose of the sales tax as authorized by this subsection
60 unless and until the governing body of the political subdivision again submits the
61 question to the qualified voters of the political subdivision and such question is
62 approved by a majority of the qualified voters voting on the question.

63 (3) This subsection shall not be construed to prohibit a political subdivision from
64 increasing any sales tax adopted by such political subdivision under power granted and
65 in the manner provided by the general assembly.

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