

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 128

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE TITUS.

5080H.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. Notwithstanding any other provision of this constitution to the contrary, for all calendar years beginning on or after January 1, 2027, each tax levied and imposed by the state or any political subdivision thereof as authorized in this constitution or by general law shall be submitted to the voters of the state or the applicable political subdivision for approval at the general election immediately following the date that is twenty-five years from the original effective date of the tax or the effective date of the most recent modification to the rate of tax.

2. If the initial twenty-five-year period for a given tax occurred on or before the effective date of this section, or shall occur within two calendar years after the effective

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.

10 date of this section, such tax shall be submitted to voters for approval at the next general
11 election occurring in the third calendar year following the effective date of this section.

12 3. Upon voter approval of the tax after the initial twenty-five-year period under
13 subsections 2 and 3 of this section, the tax shall be reauthorized. Every twenty-five
14 years thereafter such reauthorization, the issue of whether to continue to impose such
15 tax shall be resubmitted to the voters for approval at the general election. If the
16 majority of the voters fail to approve the continuance of such tax, the general assembly
17 or other governing body authorized to modify the provisions of the tax shall restructure,
18 overhaul, redesign, limit, or otherwise modify such tax and submit the modified tax
19 proposal to a vote of the people at the next general election. If no modification is
20 submitted within the allowed time frame or if the majority of the voters fail to approve
21 the modification and continuance of the tax, such tax shall terminate at the end of the
22 second fiscal year immediately following such general election.

23 4. A ballot summary for a tax submitted to the voters under the provisions of
24 this section shall be prohibited from stating that the tax is not a tax increase.

25 5. The provisions of this section shall not apply to taxes imposed for the payment
26 of principal and interest on bonds or other evidence of indebtedness or for the payment
27 of assessments on contract obligations in anticipation of which bonds are issued that
28 were authorized prior to the effective date of this section.

29 6. The provisions for voter approval contained in this section do not abrogate
30 and are in addition to other provisions of the constitution requiring voter approval to
31 incur bonded indebtedness and to authorize certain taxes. The provisions contained in
32 this section are self-enforcing; provided, however, that the general assembly may enact
33 laws implementing such provisions that are not inconsistent with the purposes of this
34 section.

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