

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 165

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE PATTERSON.

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JOSEPH ENGLER, Chief Clerk

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Section 26 of Article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to taxation.

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*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Section A. Section 26, Article X, Constitution of Missouri, is repealed and one new 2 section adopted in lieu thereof, to be known as Section 26, to read as follows:

Section 26. 1. In order to prohibit an increase in the tax burden on the citizens of 2 Missouri, state and local sales and use taxes (or any similar transaction-based tax) shall not be 3 expanded to impose taxes on any service or transaction that was not subject to sales, use or 4 similar transaction-based tax on January 1, 2015.

5 2. **Notwithstanding any provision of this Constitution to the contrary, including**  
6 **the foregoing, for the purpose of reducing and eliminating the state individual income**  
7 **tax, state and local sales and use taxes or any similar transaction-based tax may be**  
8 **expanded by legislation to impose taxes on transactions involving any goods and**  
9 **services.**

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       **3. Notwithstanding any provision of this Constitution to the contrary, any tax or**  
11 **revenue increase resulting from legislation enacted for the purpose of reducing and**  
12 **eliminating the state individual income tax shall be exempt from the requirements of**  
13 **and shall not be considered new annual revenue for purposes of Sections 18 and 18(e) of**  
14 **this article, and shall be exempt from the requirements of Sections 30(a), 30(b), 30(c),**  
15 **and 30(d) of this article.**

Section B. Pursuant to chapter 116, and other applicable constitutional provisions and  
2 laws of this state allowing the general assembly to adopt ballot language for the submission of  
3 this joint resolution to the voters of this state, the official summary statement of this  
4 resolution shall be as follows:

5       "Shall the Missouri Constitution be amended to allow the reduction and elimination of  
6 state individual income tax and to authorize the expansion of the sales and use tax base for the  
7 purpose of reducing and eliminating the state individual income tax?".

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