

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 164

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE DAVIDSON.

6728H.011

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 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Section A. Section 26, Article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 26, to read as follows: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 Missouri, state and local sales and use taxes (or any similar transaction-based tax) shall not be expanded to impose taxes on any service or transaction that was not subject to sales, use or similar transaction-based tax on January 1, 2015.

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