

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 104

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ALLEN.

6768H.011

D. ADAM CRUMBLISS, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing sections 1 and 4(d) of article X of the Constitution of Missouri, and adopting four new sections in lieu thereof relating to earnings tax.

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, 2016, 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Section A. Sections 1 and 4(d), article X, Constitution of Missouri, are repealed and four new sections adopted in lieu thereof, to be known as sections 1, 1(a), 1(b), and 4(d), to read as follows:

Section 1. **Before January 1, 2030**, the taxing power may be exercised by the general assembly for state purposes, and by counties and other political subdivisions under power granted to them by the general assembly for county, municipal and other corporate purposes.

Section 1(a). **On and after January 1, 2030, the taxing power may be exercised by the general assembly for state purposes or by the counties and other political subdivisions under power granted to them by the general assembly for county, municipal, or other corporate purposes, except the general assembly shall not have the power, to:**

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.

5 **(1) Enact any law imposing a tax on or measured by the income or earnings, except**
6 **under subsection (1) of section 1(b) of this article; or**

7 **(2) Enact any law authorizing any county or other political subdivision to enact,**
8 **levy, or impose a tax on or measured by income or earnings, except any gross receipts tax**
9 **enacted and imposed by any county or other political subdivision as of December 31, 2016.**

Section 1(b). Effective January 1, 2030, any law enacted by the General Assembly
2 **that authorizes any county or other political subdivision to impose a tax for county,**
3 **municipal, or corporate purposes that is on or measured by income or earnings, except any**
4 **gross receipts tax enacted and imposed by any county or other political subdivision as of**
5 **December 31, 2016, is null and void.**

 Section 4(d). **Before January 1, 2030,** in enacting any law imposing a tax on or
2 measured by income, the general assembly may define income by reference to provisions of the
3 laws of the United States as they may be or become effective at any time or from time to time,
4 whether retrospective or prospective in their operation. The general assembly shall in any such
5 law set the rate or rates of such tax. The general assembly may in so defining income make
6 exceptions, additions, or modifications to any provisions of the laws of the United States so
7 referred to and for retrospective exceptions or modifications to those provisions which are
8 retrospective.

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