

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 22

91ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HENDRICKSON.

Read 1<sup>st</sup> time March 15, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0838L.011

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 18(e) of article X of the Constitution of Missouri, relating to taxation, and adopting one new section in lieu thereof relating to the same subject.

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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, 2002, 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Section A. Section 18(e), article X, Constitution of Missouri, is repealed and one new  
2 section adopted in lieu thereof, to be known as section 18(e), to read as follows:

Section 18(e). 1. In addition to the revenue limit imposed by section 18 of this article,  
2 the general assembly in any fiscal year shall not increase taxes or fees without voter approval  
3 [that in total produce new annual revenues greater than either fifty million dollars adjusted  
4 annually by the percentage change in the personal income of Missouri for the second previous  
5 fiscal year, or one percent of total state revenues for the second fiscal year prior to the general  
6 assembly's action, whichever is less. In the event that an individual or series of tax or fee  
7 increases exceed the ceiling established in this subsection, the taxes or fees shall be submitted  
8 by the general assembly to a public vote starting with the largest increase in the given year, and

**EXPLANATION** — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

9 including all increases in descending order, until the aggregate of the remaining increases and  
10 decreases is less than the ceiling provided in this subsection.

11 2. The term "new annual revenues" means the net increase in annual revenues produced  
12 by the total of all tax or fee increases enacted by the general assembly in a fiscal year, less  
13 applicable refunds and less all contemporaneously occurring tax or fee reductions in that same  
14 fiscal year, and shall not include interest earnings on the proceeds of the tax or fee increase. For  
15 purposes of this calculation, "enacted by the general assembly" shall include any and all bills that  
16 are truly agreed to and finally passed within that fiscal year, except bills vetoed by the governor  
17 and not overridden by the general assembly. Each individual tax or fee increase shall be  
18 measured by the estimated new annual revenues collected during the first fiscal year that it is  
19 fully effective]. The term "increase taxes or fees" means any law or laws passed by the general  
20 assembly after May 2, 1996, that increase the rate of an existing tax or fee, impose a new tax or  
21 fee, or broaden the scope of a tax or fee to include additional class of property, activity, or  
22 income, but shall not include the extension of an existing tax or fee which was set to expire.

23 [3.] 2. In the event of an emergency, the general assembly may increase taxes, licenses  
24 or fees for one year beyond the limit in this subsection under the same procedure specified in  
25 section 19 of this article.

26 [4. Compliance with the limit in this section shall be measured by calculating the  
27 aggregate actual new annual revenues produced in the first fiscal year that each individual tax  
28 or fee change is fully effective.

29 5.] 3. Any taxpayer or statewide elected official may bring an action under the provisions  
30 of section 23 of this article to enforce compliance with the provisions of this section. The  
31 Missouri supreme court shall have original jurisdiction to hear any challenge brought by any  
32 statewide elected official to enforce this section. In such enforcement actions, the court shall  
33 invalidate the taxes and fees which should have received a public vote as defined in subsection  
34 1 of this section. The court shall order remedies of the amount of revenue collected [in excess  
35 of the limit in this subsection] as the court finds appropriate in order to allow such excess  
36 amounts to be refunded or to reduce taxes and/or fees in the future to offset the excess monies  
37 collected.