

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 30

## 97TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SOLON (Sponsor), KORMAN, SCHIEBER, CURTMAN,  
RHOADS, HURST, ROSS, PARKINSON AND BERRY (Co-sponsors).

1773L.02I

D. ADAM CRUMBLISS, Chief Clerk

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing section 4(d) 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, 2014, 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Section A. Section 4(d), article X, Constitution of Missouri, is repealed and one new  
2 section adopted in lieu thereof, to be known as section 4(d), to read as follows:

Section 4(d). **1.** In enacting any law imposing a tax on or measured by income, the  
2 general assembly may define income by reference to provisions of the laws of the United States  
3 as they may be or become effective at any time or from time to time, whether retrospective or  
4 prospective in their operation. The general assembly shall in any such law set the rate or rates  
5 of such tax. The general assembly may in so defining income make exceptions, additions, or  
6 modifications to any provisions of the laws of the United States so referred to and for  
7 retrospective exceptions or modifications to those provisions which are retrospective.  
8 **2. In enacting any law creating any tax credit program, or extending the sunset date**  
9 **of any existing tax credit program, as that term is defined by the Tax Credit Accountability**  
10 **Act of 2004, the same law shall contain provisions repealing, lowering the cap on, or**

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.

- 11 **otherwise reducing the allowable amount of an existing state tax credit or credits in an**
- 12 **amount equal to or greater than the amount of state revenue projected for each fiscal year**
- 13 **to be reduced as a result of the new or extended tax credit program.**

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