

IN THE CIRCUIT COURT OF COLE COUNTY, MISSOURI

JILL OWENS,

Petitioner,

MISSOURI PROMISE PAC, *et al.*,

Intervenors/

Cross-Party Petitioners

v.

SECRETARY OF STATE
DENNY HOSKINS, *et al.*,

Respondents.

Case No.: 26AC-CC00237

JUDGMENT

This case, filed on May 13, 2026, was put on an expedited schedule and trial was held on May 29, 2026.¹ At trial, the parties submitted stipulated facts and exhibits which were received into evidence and proffered their arguments. After trial, the court took the matter under advisement and now issues its final judgment.

INTRODUCTION

This is about several challenges to House Joint Resolution 173 & 174 (“HJR 173”), which was passed by the General Assembly on April 21, 2026. Generally, HJR 173 proposes to amend the Missouri Constitution by directing the General Assembly to enact legislation to reduce and eventually eliminate the state individual income tax and

¹ As a pretrial matter, intervenors were granted leave to join the case as a matter of right and, in the alternative, permissively. This was allowed over petitioner’s objections.

allows them to expand the sales and use tax base to offset the potential loss in state revenue resulting from the income-tax phase-out.

In her four count First Amended Petition, petitioner raises both constitutional challenges (Counts I and II), and summary statement and fair ballot language challenges to HJR 173 (Counts III and IV). Specifically, Count I alleges that HJR 173 violates Article XII, Section 2(b) of the Missouri Constitution by amending multiple articles. Count II alleges that HJR 173 embraces multiple subjects in violation of the same provision. Counts III and IV allege the summary statement and fair ballot language for HJR 173 is insufficient and unfair, and is not true or impartial in violation of Section 116.155 and 116.025, RSMo.

In addition, intervenors also filed a Cross-Claim Petition, consisting of two counts seeking revision of the summary statement (Count I) and the fair ballot language (Count II).

For the following reasons, this court denies each of petitioner's and intervenors' claims for relief and rules in favor of respondents.

FINDINGS OF FACT

Based on the Joint Stipulations of the parties and the evidence presented, the Court finds the following facts:

1. On April 21, 2026, the General Assembly voted to truly agree to and finally pass House Joint Resolution 173 & 174 ("HJR 173").
2. HJR 173 repeals existing Sections 4(d) and 26 of Article X of the Missouri Constitution and replaces them with two new sections bearing the same designations.

3. HJR 173's revised Section 4(d) directs the General Assembly to enact legislation to reduce and eventually eliminate the state individual income tax through reductions to the top rate triggered by revenue growth.

4. HJR 173's revised Section 26 authorizes, but does not require, the General Assembly to expand the sales and use tax base to offset for potential loss of revenue resulting from income-tax phase-out.

5. The General Assembly included an official summary statement for HJR 173.

6. On April 23, 2026, HJR 173 was delivered to the Secretary of State.

7. On May 21, 2026, the Secretary of State certified the official ballot title for HJR 173, which includes the legislature's summary statement and the auditor's fiscal note summary.

8. On May 22, 2026, the Governor announced that he signed proclamations placing HJR 173 on the August primary election ballot, which will take place on August 4, 2026.

9. The Official Ballot Title of HJR 173 states as follows:

“Shall the Missouri Constitution be amended to:

- Phase-out the individual income tax based on revenue growth;
- Reduce personal property and other local taxes when local revenues increase;
- Modify the sales and use tax to eliminate income tax and reduce local taxes; and
- Protect local funding for public schools and other purposes?

The proposal has no direct impact on state or local tax revenue. If passed, implementing legislation will have an unknown impact to state and local tax revenue. If implemented, state government entities expect a reduction of \$57,000 annually in income tax check-off donations and implementation costs of at least \$100,000.”

10. The Secretary of State prepared the fair ballot language statement for HJR 173.

11. The Fair Ballot Language states as follows:

A “yes” vote will amend the Missouri Constitution to reduce and eliminate the individual income tax based on revenue growth; reduce personal property taxes and other local taxes when local revenues increase; require any increase in sales tax rates or expansion of the sales tax base be offset by a reduction in the income tax rate; and preserve local funding for public schools.

A “no” vote will not amend the Missouri Constitution to phase out and eliminate the individual income tax and would leave the existing sales and use tax rates unchanged.

At this time, the impact on taxes is unknown.

12. Petitioner Owens is a citizen, registered voter, and taxpayer in Missouri.

CONCLUSIONS OF LAW

First, petitioner challenges HJR 173 in Count I alleging that it proposes to change multiple articles of the Missouri Constitution all at once. Petitioner cites to Article XII, Section 2(b) of the Missouri Constitution which provides that no “proposed amendment shall contain more than one amended and revised article of this constitution, or one new article which shall not contain more than one subject and matters properly connected therewith.” Mo. Const. art. XII, § 2(b).

However, Article XII, Section 2(b) is “concerned only with what a proposed constitutional amendment ‘contains’, not with what a proposed constitutional amendment will or might do if the voters approve it.” *Boeving v. Kander*, 496 S.W.3d 498, 509 (Mo. banc 2016) (emphasis in original) See also *Ritter v. Ashcroft*, 561 S.W.3d 74, 89 (Mo. App. W.D. 2018) and *Fitz-James v. Hoskins*, 726 S.W.3d 133, 145 (Mo. App. W.D. 2025).

Here, HJR 173, amends only Article X. Its enacting clause provides that 'Sections 4(d) and 26, Article X, Constitution of Missouri, are repealed and two new sections adopted

in lieu thereof.' The text of every other article of the Missouri Constitution remains exactly as it was before HJR 173 was passed.

Petitioner cannot identify any text in HJR 173 that rewrites, replaces, or repeals the language of Articles III, IV, VI, or IX. Under *Boeving* and *Ritter*, even provisions that incidentally affect other constitutional articles do not violate the single-article rule where all provisions are germane to a single controlling purpose. *Ritter*, 561 S.W.3d at 91. HJR 173's single controlling purpose—eliminating the state individual income tax through a coordinated restructuring of state and local taxation—is at least as readily identifiable and reasonably narrow as the purposes accepted in *Ritter*, *Buchanan v. Kirkpatrick*, 615 S.W.2d 6 (Mo. banc 1981), and *Fitz-James*.

The court has considered each of petitioner's article-by-article objections and finds each unpersuasive.

As to Article III, Section 39(10): Sections 39(10) and 26.2(1) address fundamentally different subjects and can be given full effect simultaneously. Section 39(10) limits who may be taxed; Section 26.2(1) addresses what categories of transactions may be included in the tax base. They operate on different planes and are not irreconcilably repugnant.

As to Article IV, Section 13: *Ritter* squarely held that “the prohibition on imposing new duties on the State Auditor does not apply to provisions of the Constitution itself,” because “law” the Missouri Constitution refers to is the statutes, not constitutional provisions. *Ritter*, 561 S.W.3d at 97–98. Section 26.4 imposes its duty directly through the Constitution, not “by law,” and therefore does not conflict with Article IV, Section 13.

As to Article IV, Sections 30(b)–(d) and Sections 43(a) and 47(a): These claims rest entirely on future, discretionary legislative action. Moreover, the provisions can be harmonized with HJR 173 under the framework established by the “coexistence” analysis in *Ritter*. 561 S.W.3d at 96–97.

As to Articles VI and IX: The text of Articles VI and IX is untouched. Charter counties retain their constitutional taxing authority; home-rule cities retain theirs; Article IX's commitments to public education remain intact. HJR 173 enacts, within Article X, a coordinated set of fiscal rules that operate alongside those existing provisions. Under *Knight v. Carnahan*, 282 S.W.3d 9, 19 (Mo. App. W.D. 2009), provisions that “affect,” “impact,” “limit,” or “modify” existing constitutional text without repealing it do not violate the single-article 5 rule.

Accordingly, Count I is denied.

In count II, petitioner next claims that HJR 173 violates the single-subject requirement of Article XII, Section 2(b) because it purportedly embraces six distinct subjects: income-tax elimination; sales-tax base expansion; a school-funding floor; suspension of Article IV highway-fund dedications; preservation of the Article XIV cannabis tax rate; and new rate-calculation duties on the State Auditor. This Court disagrees.

The Court must liberally and nonrestrictively construe HJR 173 so that provisions connected with or incident to effectuating its central purpose will not be treated as separate subjects. *Fitz-James*, 726 S.W.3d at 145. That standard applies equally to legislatively referred amendments and to citizen initiatives. *Id.* at 145 n.5.

HJR 173's central purpose is unmistakable and readily identifiable: the elimination of the state individual income tax through a coordinated restructuring of state and local taxation. This purpose is, in fact, narrower than the “limiting taxes and governmental expenditures” purpose accepted in Buchanan as sufficient to sustain the wide-ranging Hancock Amendment— which the Buchanan dissent catalogued as touching seventy-nine constitutional provisions across at least eight articles.

Each of Petitioner's six purportedly distinct subjects is plainly germane to this central purpose:

Income-tax elimination and sales-tax base expansion (Alleged Subjects 1 and 2) are not merely germane—they are mechanically interdependent. Section 26.2(2) explicitly links the two by requiring any sales-tax expansion to be offset dollar-for-dollar by income-tax reductions. Treating these as distinct subjects would require precisely the artificial subdivision Missouri courts have routinely rejected.

The school-funding floor (Alleged Subject 3) operates exclusively as a constraint on the rate-adjustment mechanism HJR 173 itself creates. It imposes no independent obligation on political subdivisions. The connection here is far stronger than the connection *Fitz-James* found sufficient between gender-transition restrictions and reproductive health care. *Fitz-James*, 726 S.W.3d at 146.

The suspension of Article IV dedications (Alleged Subject 4) is an operational provision enabling the coordinated tax shift to function during its implementation window. Buchanan directly approved analogous structural exemptions as germane to a tax-limitation purpose. 615 S.W.2d at 13.

The cannabis-tax carve-out (Alleged Subject 5) exists only to define the scope of HJR 173's rate-adjustment mechanism. It does not address cannabis policy independently. Defining the scope of an operational mechanism is the very definition of a provision "connected with or incident to effectuating the central purpose." *Fitz-James*, 726 S.W.3d at 145.

The State Auditor's rate-calculation duties (Alleged Subject 6) are exactly analogous to the standing-in-court provision approved in *Buchanan* as "properly connected to the single controlling purpose of the amendment." 615 S.W.2d at 14. Without the Auditor's calculation role, the rate-adjustment mechanism cannot function. The provision is not merely germane—it is necessary.

Petitioner's strategy of cataloguing six 'distinct subjects' replicates exactly the approach rejected by the Missouri Supreme Court in *Buchanan* and by the Western District in *Fitz-James*. Missouri courts apply the liberal-construction standard, identify a central purpose at the level of generality that captures the proposal's actual operation, and reject artificial subdivision into operational mechanics. The court does so here.

Count II is denied.

Next petitioner's Count III and intervenors' Cross-claim I challenge the summary statement of HJR 173 as insufficient and unfair. The summary statement provides:

"Shall the Missouri Constitution be amended to:

- Phase-out the individual income tax based on revenue growth;
- Reduce personal property and other local taxes when local revenues increase;
- Modify the sales and use tax to eliminate income tax and reduce local taxes; and
- Protect local funding for public schools and other purposes?

The summary statement prepared by the General Assembly must be “a true and impartial statement of the purposes of the proposed measure in language neither intentionally argumentative nor likely to create prejudice either for or against the proposed measure.” Section 116.155.2, RSMo. It must be “sufficient and fair.” Section 116.190.3, RSMo. The applicable question is “whether it gives the voter a sufficient idea of what the proposed amendment would accomplish, without language that is intentionally unfair or misleading.” *Fitz-James v. Ashcroft*, 678 S.W.3d 194, 202–03 (Mo. App. W.D. 2023). The applicable question “is not whether the summary drafted is the best summary, ‘but whether it gives the voter a sufficient idea of what the proposed amendment would accomplish, without language that is intentionally unfair or misleading.’” *Fitz-James v. Ashcroft (Fitz-James I)*, 678 S.W.3d 194, 203 (Mo. App. W.D. 2023) (citation omitted).

The court has looked at this summary statement in tandem with the language of HJR 173 and finds it to be sufficient and fair.

Petitioner’s Count III and intervenors’ Cross-claim I are hereby denied.

Finally, petitioner’s Count IV and intervenors’ Cross-claim II challenge the fair ballot language of HJR 173 as untrue and not impartial, and insufficient and unfair in violation of sections 116.025 and 116.155 RSMo. The fair ballot language provides:

A “yes” vote will amend the Missouri Constitution to reduce and eliminate the individual income tax based on revenue growth; reduce personal property taxes and other local taxes when local revenues increase; require any increase in sales tax rates or expansion of the sales tax base be offset by a reduction in the income tax rate; and preserve local funding for public schools.

A “no” vote will not amend the Missouri Constitution to phase out and eliminate the individual income tax and would leave the existing sales and use tax rates unchanged.

At this time, the impact on taxes is unknown.

The court has looked at this summary statement in tandem with the language of HJR 173 and finds it to be sufficient and fair, and further that it is true and impartial.

Petitioner’s Count IV and intervenors’ Cross-claim II are denied.

ORDER AND FINAL JUDGMENT

For the foregoing reasons, IT IS HEREBY ORDERED, ADJUDGED, and DECREED that:

Petitioners Counts I-IV are denied in their entirety and that the petition is denied in its entirety. In addition, the court denies all of intervenors’ cross-claims. Finally, all other pending claims for relief, requests, and motions, are hereby denied.

WHEREFORE, the Court hereby issues Final Judgment in favor of respondents and against petitioner and intervenors on all counts and claims for relief.

The court, on its own motion, shortens the 30-day period provided for in Rule 75.01. This judgment is now final and the Court releases jurisdiction to consider any other motions (post-judgment or otherwise) so that the parties may proceed to the proper court of review. See Rule 81.045.

SO ORDERED this 1st day of June, 2026.



The Honorable Christopher K. Limbaugh
Circuit Judge, Division IV