

FIRST REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 11

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR CIERPIOT.

0412S.01I

KRISTINA MARTIN, Secretary

## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 6 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to exemptions from property tax.

*Be it resolved by the Senate, the House of Representatives concurring therein:*

That at the next general election to be held in the  
2 state of Missouri, on Tuesday next following the first Monday  
3 in November, 2024, or at a special election to be called by  
4 the governor for that purpose, there is hereby submitted to  
5 the qualified voters of this state, for adoption or  
6 rejection, the following amendment to article X of the  
7 Constitution of the state of Missouri:

Section A. Section 6, article X, Constitution of Missouri,  
2 is repealed and one new section adopted in lieu thereof, to be  
3 known as section 6, to read as follows:

Section 6. 1. All property, real and personal, of the  
2 state, counties and other political subdivisions, and  
3 nonprofit cemeteries, and all real property used as a  
4 homestead as defined by law of any citizen of this state who  
5 is a former prisoner of war, as defined by law, and who has  
6 a total service-connected disability, shall be exempt from  
7 taxation; all personal property held as industrial  
8 inventories, including raw materials, work in progress and  
9 finished work on hand, by manufacturers and refiners, and  
10 all personal property held as goods, wares, merchandise,

11 stock in trade or inventory for resale by distributors,  
12 wholesalers, or retail merchants or establishments shall be  
13 exempt from taxation; **all noncommercial motor vehicles in**  
14 **excess of ten years old shall be exempt from taxation;** and  
15 all property, real and personal, not held for private or  
16 corporate profit and used exclusively for religious worship,  
17 for schools and colleges, for purposes purely charitable,  
18 for agricultural and horticultural societies, or for  
19 veterans' organizations may be exempted from taxation by  
20 general law. In addition to the above, household goods,  
21 furniture, wearing apparel and articles of personal use and  
22 adornment owned and used by a person in his home or dwelling  
23 place may be exempt from taxation by general law but any  
24 such law may provide for approximate restitution to the  
25 respective political subdivisions of revenues lost by reason  
26 of the exemption. All laws exempting from taxation property  
27 other than the property enumerated in this article, shall be  
28 void. The provisions of this section exempting certain  
29 personal property of manufacturers, refiners, distributors,  
30 wholesalers, and retail merchants and establishments from  
31 taxation shall become effective, unless otherwise provided  
32 by law, in each county on January 1 of the year in which  
33 that county completes its first general reassessment as  
34 defined by law.

35 2. All revenues lost because of the exemption of  
36 certain personal property of manufacturers, refiners,  
37 distributors, wholesalers, and retail merchants and  
38 establishments shall be replaced to each taxing authority  
39 within a county from a countywide tax hereby imposed on all  
40 property in subclass 3 of class 1 in each county. For the  
41 year in which the exemption becomes effective, the county  
42 clerk shall calculate the total revenue lost by all taxing

43 authorities in the county and extend upon all property in  
44 subclass 3 of class 1 within the county, a tax at the rate  
45 necessary to produce that amount. The rate of tax levied in  
46 each county according to this subsection shall not be  
47 increased above the rate first imposed and will stand levied  
48 at that rate unless later reduced according to the  
49 provisions of subsection 3. The county collector shall  
50 disburse the proceeds according to the revenue lost by each  
51 taxing authority because of the exemption of such property  
52 in that county. Restitution of the revenues lost by any  
53 taxing district contained in more than one county shall be  
54 from the several counties according to the revenue lost  
55 because of the exemption of property in each county. Each  
56 year after the first year the replacement tax is imposed,  
57 the amount distributed to each taxing authority in a county  
58 shall be increased or decreased by an amount equal to the  
59 amount resulting from the change in that district's total  
60 assessed value of property in subclass 3 of class 1 at the  
61 countywide replacement tax rate. In order to implement the  
62 provisions of this subsection, the limits set in section  
63 11(b) of this article may be exceeded, without voter  
64 approval, if necessary to allow each county listed in  
65 section 11(b) to comply with this subsection.

66 3. Any increase in the tax rate imposed pursuant to  
67 subsection 2 of this section shall be decreased if such  
68 decrease is approved by a majority of the voters of the  
69 county voting on such decrease. A decrease in the increased  
70 tax rate imposed under subsection 2 of this section may be  
71 submitted to the voters of a county by the governing body  
72 thereof upon its own order, ordinance, or resolution and  
73 shall be submitted upon the petition of at least eight

74 percent of the qualified voters who voted in the immediately  
75 preceding gubernatorial election.

76 4. As used in this section, the terms "revenues lost"  
77 and "lost revenues" shall mean that revenue which each  
78 taxing authority received from the imposition of a tangible  
79 personal property tax on all personal property held as  
80 industrial inventories, including raw materials, work in  
81 progress and finished work on hand, by manufacturers and  
82 refiners, and all personal property held as goods, wares,  
83 merchandise, stock in trade or inventory for resale by  
84 distributors, wholesalers, or retail merchants or  
85 establishments in the last full tax year immediately  
86 preceding the effective date of the exemption from taxation  
87 granted for such property under subsection 1 of this  
88 section, and which was no longer received after such  
89 exemption became effective.

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