

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 39

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN (26).

1915S.02I

KRISTINA MARTIN, Secretary

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment to article X of the Constitution of Missouri, by adding thereto one new section relating to the assessment of real property.

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. Article X, Constitution of Missouri, is amended
2 by adding thereto one new section, to be known as section 27,
3 to read as follows:

**Section 27. 1. As used in this section, the following
2 terms shall mean:**

(1) "Primary residence", a home lived in by an
4 individual for at least one hundred eighty-three days out of
5 a calendar year;

(2) "Qualified taxpayer", any individual who:

(a) Is eligible for full Social Security retirement
8 benefits;

(b) Is liable for the payment of real property taxes
10 on the property used as a primary residence; and

11 (c) Is an owner of record of the property used as a
12 primary residence or has a legal or equitable interest in
13 the property used as a primary residence as evidenced by a
14 written instrument.

15 2. Notwithstanding the provisions of section 3 and
16 section 4(b) of this article to the contrary, beginning
17 January 1, 2025, a qualified taxpayer shall, beginning in
18 the calendar year in which the taxpayer becomes a qualified
19 taxpayer, be exempted from any increase in the assessed
20 valuation of the qualified taxpayer's residential real
21 property, provided such property is actually used and
22 occupied by the individual as a primary residence.

23 3. For the purposes of this section, a taxpayer who
24 will become a qualified taxpayer during a tax year shall be
25 exempt from assessed valuation increases for that tax year,
26 and such exemption from assessed valuation increases shall
27 be based on the most recent assessed valuation before the
28 tax year in which the taxpayer becomes a qualified taxpayer.

29 4. If a qualified taxpayer changes primary residences,
30 once the taxpayer meets all requirements to establish that
31 residence as the taxpayer's primary residence, the exemption
32 from assessed valuation increases shall be based on the most
33 recent assessed valuation of the new primary residence in
34 the tax year prior to the tax year that the taxpayer becomes
35 a qualifying taxpayer at the new primary residence.

36 5. If a taxpayer is married, only one spouse need
37 qualify as a qualified taxpayer to be eligible for the
38 exemption authorized under this section. If a qualified
39 taxpayer dies, the surviving spouse shall continue to
40 receive the exemption authorized under this section,
41 provided that the surviving spouse is the legal owner of the
42 property and the surviving spouse lives in the primary

43 residence at least one hundred eighty-three days each
44 calendar year.

45 6. A qualified taxpayer or his or her surviving spouse
46 may appeal the assessed value of the qualified taxpayer's
47 primary residence if the value of the primary residence
48 declines. Regular home maintenance and health-related
49 improvements to the primary residence shall not be cause for
50 a reassessment of the value of the primary residence.

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