

FIRST REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

SENATE JOINT RESOLUTION NO. 26

102ND GENERAL ASSEMBLY

2023

1079S.01T

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 a property tax exemption for certain child care facilities.

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2 is repealed and one new section adopted in lieu thereof, to be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

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

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

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

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

89 **5. Because the availability of childcare supports the**
90 **well-being of children, families, the workforce, and society**
91 **as a whole, all property, real and personal, used primarily**
92 **for the care of a child outside of his or her home may be**
93 **exempted from taxation by general law. If a portion of the**
94 **property of an individual or a for profit or nonprofit**
95 **corporation, organization, or association is used for such**
96 **childcare, an assessing authority may be authorized by**
97 **general law to exempt from the assessment, levy, and**
98 **collection of taxes such portion of the property of such**
99 **individual, corporation, organization, or association that**
100 **is used primarily for such childcare.**

 Section B. Pursuant to chapter 116, and other
2 applicable constitutional provisions and laws of this state
3 allowing the general assembly to adopt ballot language for
4 the submission of this joint resolution to the voters of
5 this state, the official summary statement of this
6 resolution shall be as follows:

7 "Shall the Missouri Constitution be amended to
8 allow places where individuals, corporations,
9 organizations, and associations provide
10 childcare outside of the child's home to be
11 exempt from property tax? This is intended to
12 make childcare more available, which would
13 support the well-being of children, families,
14 the workforce, and society as a whole."

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