

FIRST REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

# SENATE JOINT RESOLUTION NO. 26

102ND GENERAL ASSEMBLY  
2023

1079S.01T

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## 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.

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

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

Section A. Section 6, article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 6, to read as follows:

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