

SECOND REGULAR SESSION  
[PERFECTED]  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE JOINT RESOLUTION NO. 36**  
**93RD GENERAL ASSEMBLY**

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Reported from the Committee on Veterans February 6, 2006 with recommendation that House Committee Substitute for House Joint Resolution No. 36 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

Reported from the Committee on Rules February 9, 2006 with recommendation that House Committee Substitute for House Joint Resolution No. 36 Do Pass.

Taken up for Perfection February 21, 2006. House Committee Substitute for House Joint Resolution No. 36 ordered Perfected and printed.

STEPHEN S. DAVIS, Chief Clerk

3473L.03P

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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 exemption of personal property for active duty military personnel.

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

That at the next general election to be held in the state of Missouri, on Tuesday next  
2 following the first Monday in November, 2006, or at a special election to be called by the  
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for  
4 adoption or rejection, the following amendment to article 6 of the Constitution of the state of  
5 Missouri:

Section A. Section 6, article X, Constitution of Missouri, is repealed and one new section  
2 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  
2 subdivisions, and nonprofit cemeteries, shall be exempt from taxation; all personal property held  
3 as industrial inventories, including raw materials, work in progress and finished work on hand,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

4 by manufacturers and refiners, **all personal property held for the entire year by any resident**  
5 **of this state engaged in the performance of active duty in the military service of the United**  
6 **States**, and all personal property held as goods, wares, merchandise, stock in trade or inventory  
7 for resale by distributors, wholesalers, or retail merchants or establishments shall be exempt from  
8 taxation; and all property, real and personal, not held for private or corporate profit and used  
9 exclusively for religious worship, for schools and colleges, for purposes purely charitable, or for  
10 agricultural and horticultural societies may be exempted from taxation by general law. In  
11 addition to the above, household goods, furniture, wearing apparel and articles of personal use  
12 and adornment owned and used by a person in his home or dwelling place may be exempt from  
13 taxation by general law but any such law may provide for approximate restitution to the  
14 respective political subdivisions of revenues lost by reason of the exemption. All laws  
15 exempting from taxation property other than the property enumerated in this article, shall be  
16 void. The provisions of this section exempting certain personal property of manufacturers,  
17 refiners, distributors, wholesalers, and retail merchants and establishments from taxation shall  
18 become effective, unless otherwise provided by law, in each county on January 1 of the year in  
19 which that county completes its first general reassessment as defined by law.

20         2. All revenues lost because of the exemption of certain personal property of  
21 manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments shall  
22 be replaced to each taxing authority within a county from a countywide tax hereby imposed on  
23 all property in subclass 3 of class 1 in each county. For the year in which the exemption becomes  
24 effective, the county clerk shall calculate the total revenue lost by all taxing authorities in the  
25 county and extend upon all property in subclass 3 of class 1 within the county, a tax at the rate  
26 necessary to produce that amount. The rate of tax levied in each county according to this  
27 subsection shall not be increased above the rate first imposed and will stand levied at that rate  
28 unless later reduced according to the provisions of subsection 3. The county collector shall  
29 disburse the proceeds according to the revenue lost by each taxing authority because of the  
30 exemption of such property in that county. Restitution of the revenues lost by any taxing district  
31 contained in more than one county shall be from the several counties according to the revenue  
32 lost because of the exemption of property in each county. Each year after the first year the  
33 replacement tax is imposed, the amount distributed to each taxing authority in a county shall be  
34 increased or decreased by an amount equal to the amount resulting from the change in that  
35 district's total assessed value of property in subclass 3 of class 1 at the countywide replacement  
36 tax rate. In order to implement the provisions of this subsection, the limits set in section 11(b)  
37 of this article may be exceeded, without voter approval, if necessary to allow each county listed  
38 in section 11(b) to comply with this subsection.

39           3. Any increase in the tax rate imposed pursuant to subsection 2 of this section shall be  
40 decreased if such decrease is approved by a majority of the voters of the county voting on such  
41 decrease. A decrease in the increased tax rate imposed under subsection 2 of this section may  
42 be submitted to the voters of a county by the governing body thereof upon its own order,  
43 ordinance, or resolution and shall be submitted upon the petition of at least eight percent of the  
44 qualified voters who voted in the immediately preceding gubernatorial election.

45           4. As used in this section, the terms "revenues lost" and "lost revenues" shall mean that  
46 revenue which each taxing authority received from the imposition of a tangible personal property  
47 tax on all personal property held as industrial inventories, including raw materials, work in  
48 progress and finished work on hand, by manufacturers and refiners, and all personal property  
49 held as goods, wares, merchandise, stock in trade or inventory for resale by distributors,  
50 wholesalers, or retail merchants or establishments in the last full tax year immediately preceding  
51 the effective date of the exemption from taxation granted for such property under subsection 1  
52 of this section, and which was no longer received after such exemption became effective. **As**  
53 **used in this section, the term "active duty in the military service of the United States" shall**  
54 **include a member of the national guard or of any reserve component of the armed forces**  
55 **of the United States or who is a member of the United States Army, the United States Navy,**  
56 **the United States Air Force, the United States Marine Corps, the United States Coast**  
57 **Guard or an officer of the United States Public Health Service detailed by proper authority**  
58 **for duty with any branch of the United States armed forces and who is engaged in the**  
59 **performance of active duty in the military service of the United States in a military conflict**  
60 **in which reserve components have been called to active duty under the authority of 10**  
61 **U.S.C. Section 672(d) or 10 U.S.C. Section 673b or any such subsequent call or order by**  
62 **the President or Congress.**

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