

HCS HJR 36 -- PERSONAL PROPERTY TAX EXEMPTION FOR MILITARY
PERSONNEL

SPONSOR: Jackson (Bruns)

COMMITTEE ACTION: Voted "do pass" by the Committee on Veterans
by a vote of 11 to 0.

This proposed constitutional amendment exempts from taxation,
upon voter approval, the personal property of residents who are
on active military duty.

FISCAL NOTE: Estimated Effect on General Revenue Fund of a cost
of \$52,560 in FY 2007, \$0 in FY 2008, and \$0 in FY 2009. No
impact on Other State Funds in FY 2007, FY 2008, and FY 2009.

PROPONENTS: Supporters say that the bill eliminates personal
property taxes for anyone in this state who is engaged in active
duty with the military. When a person is deployed with the
military, it can create a great financial hardship for the
family. The bill will only apply to personal property, not real
estate, and only for the time the soldier is deployed. Upon
return from deployment, the taxes will accrue normally. There
are already many personal property tax exemptions in the
statutes. For example, historic automobiles are taxed a
different rate than a typical automobile. The bill will allow
Missouri citizens to vote on if the personal property of a
deployed soldier should be taxed.

Testifying for the bill were Representative Bruns; Marine Corps
League, Department of Missouri; Missouri Veterans Commission;
Military Officers Association of America, State Council; Missouri
Association of Veterans Organizations; American Legion,
Department of Missouri; Veterans of Foreign Wars of the United
States, Missouri Department; Missouri County Collectors
Association; Missouri Assessors Association; and Missouri
Association of Counties.

OPPONENTS: There was no opposition voiced to the committee.

Alice Hurley, Legislative Analyst