

HJR 6 -- PERSONAL PROPERTY TAX EXEMPTION FOR ACTIVE DUTY MILITARY

SPONSOR: Bruns

COMMITTEE ACTION: Voted "do pass" by the Committee on Ways and Means by a vote of 8 to 0.

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

FISCAL NOTE: No impact on General Revenue Fund in FY 2008, FY 2009, and FY 2010. Estimated Cost on Other State Funds of \$0 or More than \$100,000 in FY 2008, FY 2009, and FY 2010.

PROPOSERS: Supporters say that the bill exempts the personal property taxes for a vehicle not used while a soldier is on active military duty. The tax is forgiven for only the year the soldier is gone. The bill provides for fair and equitable assessments of all personal property. The vehicle of a member of the military that is dormant and unused when the individual is called to active duty continues to be taxed even when the individual is not utilizing the local, property-tax-funded services.

Testifying for the bill were Representative Bruns; Shawn Ordway, Cole County Assessor, Missouri Assessor's Association, and Missouri Association of Counties; William "Skip" Rich, Cole County Collector; and Missouri Veterans Commission.

OPPOSERS: There was no opposition voiced to the committee.