

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 43

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PORTWOOD (Sponsor), LEMBKE, JONES (89),
CUNNINGHAM (86) AND BIVINS (Co-sponsors).

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D. ADAM CRUMBLISS, Chief Clerk

3299L.01I

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing section 22 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to limitations on property tax revenue.

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, 2008, 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 X of the Constitution of the state of
5 Missouri:

Section A. Section 22, article X, Constitution of Missouri, is repealed and one new
2 section adopted in lieu thereof, to be known as section 22, to read as follows:

Section 22. (a) Counties and other political subdivisions are hereby prohibited from
2 levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the
3 constitution when this section is adopted or from increasing the current levy of an existing tax,
4 license or fees, above that current levy authorized by law or charter when this section is adopted
5 without the approval of the required majority of the qualified voters of that county or other
6 political subdivision voting thereon. If the definition of the base of an existing tax, license or
7 fees, is broadened, the maximum authorized current levy of taxation on the new base in each
8 county or other political subdivision shall be reduced to yield the same estimated gross revenue

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.

9 as on the prior base. If the assessed valuation of property as finally equalized, excluding the
10 value of new construction and improvements, increases by a larger percentage than the increase
11 in the general price level from the previous year, the [maximum authorized] current levy applied
12 thereto in each county or other political subdivision shall be reduced to yield the same gross
13 revenue from existing property[, adjusted for changes in the general price level, as could have
14 been collected at the existing authorized levy on the prior assessed value].

15 (b) The limitations of this section shall not apply to taxes imposed for the payment of
16 principal and interest on bonds or other evidence of indebtedness or for the payment of
17 assessments on contract obligations in anticipation of which bonds are issued which were
18 authorized prior to the effective date of this section.

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