

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE JOINT RESOLUTION NO. 43**  
**94TH GENERAL ASSEMBLY**

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Reported from the Committee on Ways and Means February 28, 2008 with recommendation that House Committee Substitute for House Joint Resolution No. 43 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(21)(f).

D. ADAM CRUMBLISS, Chief Clerk

3299L.02C

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**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.

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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 following the first Monday in November, 2008, 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Section A. Section 22, article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 22, to read as follows: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 levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each 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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