

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 57

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES MUSCHANY (Sponsor), YATES, NIEVES, SCHARNHORST,  
JONES (89) AND BROWN (30) (Co-sponsors).

Read 1st time January 22, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

3306L.01I

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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  
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Section A. Section 22, article X, Constitution of Missouri, is repealed and one new  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. **The assessed value  
15 of any individual parcel of property in any county or other political subdivision shall not  
16 increase by an amount greater than five percent for any reassessment period, unless such  
17 property is transferred within such period. In addition, if the total amount of gross  
18 revenue from existing property collected by a county or other political subdivision exceeds  
19 the amount collected in the immediately preceding year, adjusted annually by the  
20 consumer price index, the maximum authorized levy shall be reduced to yield an amount  
21 no greater than the adjusted amount.**

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

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