

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 54

## 99TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE HILL.

4540H.011

D. ADAM CRUMBLISS, Chief Clerk

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing section 3 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to tax collection.

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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, 2018, 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Section A. Section 3, article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 3, to read as follows:

Section 3. Taxes may be levied and collected for public purposes only, and shall be uniform upon the same class or subclass of subjects within the territorial limits of the authority levying the tax. All taxes shall be levied and collected by general laws and shall be payable during the fiscal or calendar year in which the property is assessed. **However, personal property taxes shall be payable until the last weekday of the February following the calendar year in which the property is assessed.** Except as otherwise provided in this constitution, the methods of determining the value of property for taxation shall be fixed by law.

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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.