

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 45

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KEATHLEY.

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DANA RADEMAN MILLER, Chief Clerk

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment to Article X of the Constitution of Missouri, by adopting one new section relating to residential property tax valuation assessments.

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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, 2024, 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. Article X, Constitution of Missouri, is amended by adopting one new  
2 section, to be known as Section 27, to read as follows:

**Section 27. 1. As used in this section, the following terms shall mean:**

2 **(1) "Primary residence", a home lived in by an individual for at least one**  
3 **hundred eighty-three days out of a calendar year;**

4 **(2) "Qualified taxpayer", any individual who:**

5 **(a) Has reached the retirement age that such individual is eligible for full Social**  
6 **Security retirement benefits in the same or prior year that the exemption in increase**  
7 **shall begin;**

8 **(b) Is liable for the payment of real property taxes on the property used as a**  
9 **primary residence; and**

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.

10           **(c) Is an owner of record of the property or has a legal or equitable interest in**  
11 **the property as evidenced by a written instrument.**

12           **2. Beginning January 1, 2025, a qualified taxpayer shall, beginning the calendar**  
13 **year in which the taxpayer becomes eligible for full Social Security retirement benefits,**  
14 **be exempted from any increase by the state, a county, or any other political subdivision**  
15 **in the assessed valuation of any residential real property provided such property is**  
16 **actually used and occupied by the individual as a primary residence.**

17           **3. For the purposes of this section, a qualified taxpayer who will reach full Social**  
18 **Security retirement age during a tax year shall be exempt from assessed valuation**  
19 **increases for that tax year, and such assessed valuation increase exemption shall be**  
20 **based on the most recent assessed valuation before the tax year the taxpayer became**  
21 **eligible for the assessed valuation increase exemption.**

22           **4. If a qualified taxpayer relocates to a different residential real property, once**  
23 **the taxpayer meets all requirements to establish that residence as the taxpayer's**  
24 **primary residence, the new assessed valuation increase exemption shall be based on the**  
25 **most recent assessed valuation of the new primary residence before the tax year that the**  
26 **taxpayer became eligible again for the exemption.**

27           **5. If a taxpayer is married, only one spouse need qualify as a qualified taxpayer**  
28 **to be eligible for the exemption authorized under this section. If a qualified taxpayer**  
29 **dies, the surviving spouse shall continue to receive the exemption authorized under this**  
30 **section, provided that the surviving spouse is the legal owner of the property and the**  
31 **surviving spouse lives in the primary residence at least one hundred eighty-three days**  
32 **each calendar year.**

33           **6. A qualified taxpayer or his or her surviving spouse may appeal the primary**  
34 **residence property's assessed value if the value of the primary residence or the real**  
35 **estate market value declines.**

36           **7. The department of revenue shall promulgate rules to implement the**  
37 **provisions of this section.**

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