

HCS HJR 75 -- PROPERTY TAX EXEMPTIONS

SPONSOR: Griffith

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Special Committee on Property Tax Reform by a vote of 20 to 0. Voted "Do Pass" by the Standing Committee on Rules- Administrative Oversight by a vote of 7 to 0.

The following is a summary of the House Committee Substitute for HJR 75.

Currently, all real property used as a homestead of any citizen of this state who is a former prisoner of war and who has a total service-connected disability, is exempt from taxation.

Upon voter approval, this proposed Constitutional amendment would exempt all real property used as a homestead from taxation for any military veteran who is a resident of this state and has a 100% service-connected disability as determined by the US Department of Veterans Affairs, and any military veteran who is a citizen of this state and a former prisoner of war.

If the 100% disabled veteran is deceased, the surviving spouse may continue using the exemption on the homestead property, provided that the surviving spouse uses, occupies, and maintains the homestead on which the disabled veteran was granted the original exemption. If the exempt homestead is subsequently sold or if the surviving spouse discontinues use of the property as the primary homestead, the exemption will expire.

This bill is similar to HJR 11 (2023) and HJR 72 (2022).

The following is a summary of the public testimony from the committee hearing. The testimony was based on the introduced version of the bill.

PROPONENTS: Supporters say that the total number of men and women whose total disability is due to military service is small, which means that the overall loss of revenue would be minimal. When a veteran is 100% disabled, he or she is limited in their potential to earn a salary because of difficulties in attaining gainful employment. As a result, many of these veterans are on fixed incomes. Supporters further say that these veterans are most deserving of this kind of economic relief.

Testifying in person for the bill were Representative Griffith and Troy Williams, MAVO - Mo Association of Veteran Organizations.

OPPONENTS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.