

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 66

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE JONES (12).

1896H.011

JOSEPH ENGLER, Chief Clerk

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Section 6 of Article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to property tax exemptions.

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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, 2026, 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Section A. Section 6, Article X, Constitution of Missouri, is repealed and one new  
2 section adopted in lieu thereof, to be known as Section 6, to read as follows:

Section 6. 1. All property, real and personal, of the state, counties and other political  
2 subdivisions, and nonprofit cemeteries, ~~and~~ all real property used as a homestead as defined  
3 by law of any citizen of this state who is a former prisoner of war, as defined by law, and who  
4 has a total service-connected disability, **and all real property used as a homestead as**  
5 **defined by law of any disabled veteran, as defined under subdivision (2) of subsection 4**  
6 **of this section**, shall be exempt from taxation; all personal property held as industrial  
7 inventories, including raw materials, work in progress and finished work on hand, by  
8 manufacturers and refiners, and all personal property held as goods, wares, merchandise,  
9 stock in trade or inventory for resale by distributors, wholesalers, or retail merchants or

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 establishments shall be exempt from taxation; and all property, real and personal, not held for  
11 private or corporate profit and used exclusively for religious worship, for schools and  
12 colleges, for purposes purely charitable, for agricultural and horticultural societies, or for  
13 veterans' organizations may be exempted from taxation by general law. In addition to the  
14 above, household goods, furniture, wearing apparel and articles of personal use and  
15 adornment owned and used by a person in his home or dwelling place may be exempt from  
16 taxation by general law but any such law may provide for approximate restitution to the  
17 respective political subdivisions of revenues lost by reason of the exemption. All laws  
18 exempting from taxation property other than the property enumerated in this article, shall be  
19 void. The provisions of this section exempting certain personal property of manufacturers,  
20 refiners, distributors, wholesalers, and retail merchants and establishments from taxation shall  
21 become effective, unless otherwise provided by law, in each county on January 1 of the year  
22 in which that county completes its first general reassessment as defined by law.

23       2. All revenues lost because of the exemption of certain personal property of  
24 manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments  
25 shall be replaced to each taxing authority within a county from a countywide tax hereby  
26 imposed on all property in subclass 3 of class 1 in each county. For the year in which the  
27 exemption becomes effective, the county clerk shall calculate the total revenue lost by all  
28 taxing authorities in the county and extend upon all property in subclass 3 of class 1 within  
29 the county, a tax at the rate necessary to produce that amount. The rate of tax levied in each  
30 county according to this subsection shall not be increased above the rate first imposed and  
31 will stand levied at that rate unless later reduced according to the provisions of subsection 3.  
32 The county collector shall disburse the proceeds according to the revenue lost by each taxing  
33 authority because of the exemption of such property in that county. Restitution of the  
34 revenues lost by any taxing district contained in more than one county shall be from the  
35 several counties according to the revenue lost because of the exemption of property in each  
36 county. Each year after the first year the replacement tax is imposed, the amount distributed  
37 to each taxing authority in a county shall be increased or decreased by an amount equal to the  
38 amount resulting from the change in that district's total assessed value of property in subclass  
39 3 of class 1 at the countywide replacement tax rate. In order to implement the provisions of  
40 this subsection, the limits set in section 11(b) of this article may be exceeded, without voter  
41 approval, if necessary to allow each county listed in section 11(b) to comply with this  
42 subsection.

43       3. Any increase in the tax rate imposed pursuant to subsection 2 of this section shall  
44 be decreased if such decrease is approved by a majority of the voters of the county voting on  
45 such decrease. A decrease in the increased tax rate imposed under subsection 2 of this section  
46 may be submitted to the voters of a county by the governing body thereof upon its own order,

47 ordinance, or resolution and shall be submitted upon the petition of at least eight percent of  
48 the qualified voters who voted in the immediately preceding gubernatorial election.

49       **4. (1)** As used in this section, the terms "revenues lost" and "lost revenues" shall  
50 mean that revenue which each taxing authority received from the imposition of a tangible  
51 personal property tax on all personal property held as industrial inventories, including raw  
52 materials, work in progress and finished work on hand, by manufacturers and refiners, and all  
53 personal property held as goods, wares, merchandise, stock in trade or inventory for resale by  
54 distributors, wholesalers, or retail merchants or establishments in the last full tax year  
55 immediately preceding the effective date of the exemption from taxation granted for such  
56 property under subsection 1 of this section, and which was no longer received after such  
57 exemption became effective.

58       **(2)** As used in this section, the term "disabled veteran" shall mean an individual  
59 who:

60       **(a)** Is a resident of this state;

61       **(b)** Has been separated under honorable conditions from active service in:

62       **a.** Any branch of the Armed Forces of the United States;

63       **b.** Any reserve component of the Armed Forces of the United States;

64       **c.** The National Guard of this state as defined in 32 U.S.C. Section 101, as  
65 amended; or

66       **d.** Any defense force of this state as described in 32 U.S.C. Section 109, as  
67 amended; and

68       **(c)** Has been certified by the United States Department of Veterans Affairs or its  
69 successor agency to be in receipt of disability compensation at the one hundred percent  
70 rate as a result of a service-connected disability claim allowed by the United States  
71 Department of Veterans Affairs.

Section B. Pursuant to chapter 116, and other applicable constitutional provisions and  
2 laws of this state allowing the general assembly to adopt ballot language for the submission of  
3 this joint resolution to the voters of this state, the official summary statement of this  
4 resolution shall be as follows:

5       "Shall the Missouri Constitution be amended to exempt certain disabled veterans with  
6 a service-connected disability from property tax on the veteran's real property?".

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