

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE JOINT  
RESOLUTION NOS. 148 & 111**  
**103RD GENERAL ASSEMBLY**

4415H.02C

JOSEPH ENGLER, Chief Clerk

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**JOINT RESOLUTION**

Submitting to the qualified voters of Missouri an amendment repealing Sections 11(g) and 22 of Article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to taxation of real property.

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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, 2026, 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Section A. Sections 11(g) and 22, Article X, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as Sections 11(g) and 22, to read as follows:

Section 11(g). **1.** The school board of any school district whose operating levy for school purposes for the 1995 tax year was established pursuant to a federal court order may establish the operating levy for school purposes for the district at a rate that is lower than the court-ordered rate for the 1995 tax year. The rate so established may be changed from year to year by the school board of the district. Approval by a majority of the voters of the district voting thereon shall be required for any operating levy for school purposes equal to or greater than the rate established by court order for the 1995 tax year. The authority granted in this section shall apply to any successor school district or successor school districts of such school district. **This subsection shall expire on December 31, 2026.**

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           **2. (1) For the 2027 calendar year, on January 1, 2027, the operating levy of a**  
11 **school district described in subsection 1 of this section shall be set to four dollars and**  
12 **nine thousand five hundred ninety-nine ten-thousandths of a dollar (\$4.9599) per one**  
13 **hundred dollars of assessed valuation.**

14           **(2) For all years beginning on or after January 1, 2028, the operating levy of**  
15 **such school district shall be subject to adjustments as provided in Article X of the**  
16 **Constitution of Missouri and all applicable statutes governing property taxes and school**  
17 **district operating levies.**

          Section 22. ~~[(a)]~~ **1.** Counties and other political subdivisions are hereby prohibited  
2 from levying any tax, license, or fees, not authorized by law, charter, or self-enforcing  
3 provisions of the constitution when this section is adopted or from increasing the current levy  
4 of an existing tax, license, or fees, above that current levy authorized by law or charter when  
5 this section is adopted without the approval of the required majority of the qualified voters of  
6 that county or other political subdivision voting thereon.

7           **2.** If the definition of the base of an existing tax, license, or fees, is broadened, the  
8 maximum authorized current levy of taxation on the new base in each county or other  
9 political subdivision shall be reduced to yield the same estimated gross revenue as on the  
10 prior base.

11           **3. (1) Before January first of the calendar year immediately following the**  
12 **adoption of this section, if the assessed valuation of property as finally equalized, excluding**  
13 **the value of new construction and improvements, increases by a larger percentage than the**  
14 **increase in the general price level from the previous year, the maximum authorized current**  
15 **levy applied thereto in each county or other political subdivision shall be reduced to yield the**  
16 **same gross revenue from existing property, adjusted for changes in the general price level, as**  
17 **could have been collected at the existing authorized levy on the prior assessed value.**

18           ~~[(b) The limitations of this section shall not apply to taxes imposed for the payment of~~  
19 ~~principal and interest on bonds or other evidence of indebtedness or for the payment of~~  
20 ~~assessments on contract obligations in anticipation of which bonds are issued which were~~  
21 ~~authorized prior to the effective date of this section.]~~

22           **(2) (a) Beginning on January first of the calendar year immediately following**  
23 **the adoption of this section, if the assessed valuation of a subclass of real property**  
24 **classified under section 4(b) of this article as finally equalized in a given year increases**  
25 **by any percentage over the previous year, the maximum authorized current levy applied**  
26 **to such subclass in each county or other political subdivision shall be reduced to yield**  
27 **the same gross revenue from existing real property in such subclass as could have been**  
28 **collected at the existing authorized levy on the prior assessed value of such subclass.**

29           **(b) If a county's or other political subdivision's assessed valuation of real**  
30 **property increases as described in paragraph (a) of this subdivision, such county or**  
31 **other political subdivision may adjust the reduction in the maximum authorized current**  
32 **levy required under paragraph (a) of this subdivision to account for changes in the**  
33 **general price level as provided by general law.**

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