

SECOND REGULAR SESSION  
[PERFECTED]  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE JOINT  
RESOLUTION NO. 115**  
**103RD GENERAL ASSEMBLY**

4527H.02P

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Section A. Section 6, Article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 6, to read as follows:

Section 6. 1. **(1) As used in this subsection, the following terms mean:**

**(a) "Disabled veteran", an individual who:**

**a. Is a resident of this state;**

**b. Has been separated under honorable conditions from active service in:**

**(i) Any branch of the Armed Forces of the United States;**

**(ii) Any reserve component of the Armed Forces of the United States;**

**(iii) The National Guard of a state as defined under 32 U.S.C. Section 101, as amended; 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.

9           **(iv) Any defense force of a state as described in 32 U.S.C. Section 109, as**  
10 **amended; and**

11           **c. Has been certified by the United States Department of Veterans Affairs or its**  
12 **successor agency to be in receipt of disability compensation at the one hundred percent**  
13 **rate as a result of a service-connected disability claim allowed by the United States**  
14 **Department of Veterans Affairs, with such disability being permanent and sustained**  
15 **through military accident or action or resulting from disease contracted while in such**  
16 **active service;**

17           **(b) "Homestead", the real property located within the state of Missouri that is**  
18 **actually owned and occupied by the disabled veteran or surviving spouse as his or her**  
19 **primary residence, not to exceed five acres of land surrounding it as is reasonably**  
20 **necessary for use of the dwelling as a home but less any portion of such property that is**  
21 **used for commercial purposes. If the property, or a portion of the property, is rented**  
22 **out to another person for more than six months of any one-year period it is presumed to**  
23 **be used for commercial purposes. A disabled veteran or surviving spouse shall not**  
24 **claim more than one primary residence;**

25           **(c) "Surviving spouse", the living spouse of a deceased disabled veteran.**

26           **(2) All property, real and personal, of the state, counties and other political**  
27 **subdivisions, and nonprofit cemeteries, ~~and~~ all real property used as a homestead as defined**  
28 **by law of any citizen of this state who is a former prisoner of war~~;~~ as defined by law~~, and~~**  
29 **~~who has a total service-connected disability~~, and all real property used as a homestead of**  
30 **any disabled veteran who has a total service-connected disability or of any surviving**  
31 **spouse of such disabled veteran, as such terms are defined under subdivision (1) of this**  
32 **subsection and subject to the provisions of subdivision (3) of this subsection, shall be**  
33 **exempt from taxation; all personal property held as industrial inventories, including raw**  
34 **materials, work in progress and finished work on hand, by manufacturers and refiners, and all**  
35 **personal property held as goods, wares, merchandise, stock in trade or inventory for resale by**  
36 **distributors, wholesalers, or retail merchants or establishments shall be exempt from taxation;**  
37 **and all property, real and personal, not held for private or corporate profit and used**  
38 **exclusively for religious worship, for schools and colleges, for purposes purely charitable, for**  
39 **agricultural and horticultural societies, or for veterans' organizations may be exempted from**  
40 **taxation by general law. In addition to the above, household goods, furniture, wearing apparel**  
41 **and articles of personal use and adornment owned and used by a person in his home or**  
42 **dwelling place may be exempt from taxation by general law but any such law may provide for**  
43 **approximate restitution to the respective political subdivisions of revenues lost by reason of**  
44 **the exemption. All laws exempting from taxation property other than the property**  
45 **enumerated in this article, shall be void. The provisions of this section exempting certain**

46 personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants  
47 and establishments from taxation shall become effective, unless otherwise provided by law, in  
48 each county on January 1 of the year in which that county completes its first general  
49 reassessment as defined by law.

50 **(3) If the disabled veteran dies, the surviving spouse shall continue to receive the**  
51 **exemption authorized under this subsection, provided that the surviving spouse uses,**  
52 **occupies, and maintains the real property for which the disabled veteran was granted**  
53 **the original exemption as his or her homestead and such property is not sold. If the**  
54 **surviving spouse sells the homestead or relocates so that the real property is no longer**  
55 **used as a homestead by the surviving spouse, the exemption shall expire.**

56 2. All revenues lost because of the exemption of certain personal property of  
57 manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments  
58 shall be replaced to each taxing authority within a county from a countywide tax hereby  
59 imposed on all property in subclass 3 of class 1 in each county. For the year in which the  
60 exemption becomes effective, the county clerk shall calculate the total revenue lost by all  
61 taxing authorities in the county and extend upon all property in subclass 3 of class 1 within  
62 the county, a tax at the rate necessary to produce that amount. The rate of tax levied in each  
63 county according to this subsection shall not be increased above the rate first imposed and  
64 will stand levied at that rate unless later reduced according to the provisions of subsection 3.  
65 The county collector shall disburse the proceeds according to the revenue lost by each taxing  
66 authority because of the exemption of such property in that county. Restitution of the  
67 revenues lost by any taxing district contained in more than one county shall be from the  
68 several counties according to the revenue lost because of the exemption of property in each  
69 county. Each year after the first year the replacement tax is imposed, the amount distributed  
70 to each taxing authority in a county shall be increased or decreased by an amount equal to the  
71 amount resulting from the change in that district's total assessed value of property in subclass  
72 3 of class 1 at the countywide replacement tax rate. In order to implement the provisions of  
73 this subsection, the limits set in section 11(b) of this article may be exceeded, without voter  
74 approval, if necessary to allow each county listed in section 11(b) to comply with this  
75 subsection.

76 3. Any increase in the tax rate imposed pursuant to subsection 2 of this section shall  
77 be decreased if such decrease is approved by a majority of the voters of the county voting on  
78 such decrease. A decrease in the increased tax rate imposed under subsection 2 of this section  
79 may be submitted to the voters of a county by the governing body thereof upon its own order,  
80 ordinance, or resolution and shall be submitted upon the petition of at least eight percent of  
81 the qualified voters who voted in the immediately preceding gubernatorial election.

82           4. As used in this section, the terms "revenues lost" and "lost revenues" shall mean  
83 that revenue which each taxing authority received from the imposition of a tangible personal  
84 property tax on all personal property held as industrial inventories, including raw materials,  
85 work in progress and finished work on hand, by manufacturers and refiners, and all personal  
86 property held as goods, wares, merchandise, stock in trade or inventory for resale by  
87 distributors, wholesalers, or retail merchants or establishments in the last full tax year  
88 immediately preceding the effective date of the exemption from taxation granted for such  
89 property under subsection 1 of this section, and which was no longer received after such  
90 exemption became effective.

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