

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 139

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LUCAS.

4890H.011

JOSEPH ENGLER, Chief Clerk

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 real property tax exemptions for certain senior citizens.

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Section A. Section 6, Article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 6, to read as follows: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)** All property, real and personal, of the state, counties and other political subdivisions, and nonprofit cemeteries, and all real property used as a homestead as defined by law of any citizen of this state who is a former prisoner of war, as defined by law, and who has a total service-connected disability, shall be exempt from taxation; all personal property held as industrial inventories, including raw materials, work in progress and finished work on hand, by manufacturers and refiners, and all personal property held as goods, wares, merchandise, stock in trade or inventory for resale by distributors, wholesalers, or retail merchants or establishments shall be exempt from taxation; and all property, real and personal, not held for private or corporate profit and used exclusively for religious worship,

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 for schools and colleges, for purposes purely charitable, for agricultural and horticultural
11 societies, or for veterans' organizations may be exempted from taxation by general law. In
12 addition to the above, household goods, furniture, wearing apparel and articles of personal use
13 and adornment owned and used by a person in his home or dwelling place may be exempt
14 from taxation by general law but any such law may provide for approximate restitution to the
15 respective political subdivisions of revenues lost by reason of the exemption. All laws
16 exempting from taxation property other than the property enumerated in this article, shall be
17 void. The provisions of this section exempting certain personal property of manufacturers,
18 refiners, distributors, wholesalers, and retail merchants and establishments from taxation shall
19 become effective, unless otherwise provided by law, in each county on January 1 of the year
20 in which that county completes its first general reassessment as defined by law.

21 **(2) (a) For the purposes of this subdivision, an "age-qualified individual" is**
22 **defined as an individual who is sixty-five years of age or older, is a resident of this state,**
23 **and has been a resident of this state for ten or more consecutive years.**

24 **(b) The general assembly may provide that a portion of the assessed valuation of**
25 **the real property actually occupied by the owner or owners thereof as a homestead be**
26 **exempted from the payment of taxes thereon for an age-qualified individual for any tax**
27 **year in which the age-qualified individual has a Missouri adjusted gross income of one**
28 **hundred thousand dollars or less, or a combined Missouri adjusted gross income of one**
29 **hundred fifty thousand dollars or less if the age-qualified individual is married,**
30 **regardless of the age of such spouse. The eligibility and income requirements shall be**
31 **subject to modification by general law as provided under this subdivision.**

32 **(c) The real property tax exemption provided under paragraph (b) of this**
33 **subdivision shall extend to the surviving spouse of a deceased age-qualified individual if**
34 **the spouse is fifty-five years of age or older, has been a resident of this state for ten or**
35 **more consecutive years, and maintains the same residence as the deceased age-qualified**
36 **individual.**

37 **(d) The general assembly may further define by general law procedures to verify**
38 **the age, residency, and income requirements, may cap the exemption, and shall monitor**
39 **the cost of exemptions annually to adjust the cap, income limits, or eligibility criteria to**
40 **minimize the financial impact upon the state and local government. No taxing authority**
41 **shall be required to provide such exemption exceeding the limits set by the general**
42 **assembly.**

43 **(e) Restitution to the respective political subdivisions of revenues lost, if any, by**
44 **reason of the exemption, may be partially offset through state-level grants, adjustments**
45 **to local tax rates, or phased implementation. The general assembly shall establish clear**

46 **procedures for verification, exemption claims, audits to ensure compliance, and other**
47 **such conditions as may be determined by law.**

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

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

74 4. As used in this section, the terms "revenues lost" and "lost revenues" shall mean
75 that revenue which each taxing authority received from the imposition of a tangible personal
76 property tax on all personal property held as industrial inventories, including raw materials,
77 work in progress and finished work on hand, by manufacturers and refiners, and all personal
78 property held as goods, wares, merchandise, stock in trade or inventory for resale by
79 distributors, wholesalers, or retail merchants or establishments in the last full tax year
80 immediately preceding the effective date of the exemption from taxation granted for such

81 property under subsection 1 of this section, and which was no longer received after such
82 exemption became effective.

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