

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 138

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LUCAS.

4923H.01I

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 a property tax exemption for disabled veterans.

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Section A. Section 6, Article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 6, to read as follows: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 as defined in 32 U.S.C. Section 101, as amended; or

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

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

16 **(b) "Surviving spouse", the living spouse of a deceased disabled veteran as**
17 **defined under this subdivision.**

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

41 **(3) If the disabled veteran dies, the surviving spouse shall continue to receive the**
42 **exemption authorized under this subsection, provided that the surviving spouse uses,**
43 **occupies, and maintains the real property that the disabled veteran was granted the**
44 **original exemption as his or her homestead and such property is not sold. If the**
45 **surviving spouse sells the homestead or relocates so that the real property is no longer**
46 **used as a homestead by the surviving spouse, the exemption shall expire.**

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

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

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

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