

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 141

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE VAN SCHOIACK.

5039H.011

JOSEPH ENGLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Section 14 of Article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to the state tax commission.

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Section A. Section 14, Article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 14, to read as follows:

Section 14. **1.** The general assembly shall establish a commission, to be appointed by the governor by and with the advice and consent of the senate, to equalize assessments as between counties and, under such rules as may be prescribed by law, to hear appeals from local boards in individual cases and, upon such appeal, to correct any assessment which is shown to be unlawful, unfair, arbitrary or capricious. Such commission shall perform all other duties prescribed by law.

2. Beginning on and after January 1, 2027, for appeals before the commission arising on and after such date, the powers of the commission to raise certain assessed values shall be limited. For the purposes of this subsection when used in laws governing

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 the powers of the commission relating to appeals from local boards of equalization on
11 the assessed valuation of the real or tangible personal property of individuals, the power
12 of the commission shall be limited to upholding the decision of the local board of
13 equalization, upholding the original assessed valuation, or lowering the assessed
14 valuation of an individual's real or tangible personal property and shall exclude the
15 power to raise such assessed valuation. The power of the commission to "correct any
16 assessment" as such term is used under subsection 1 of this section shall be limited as
17 described under this subsection.

18 3. Beginning on and after January 1, 2027, the commission shall provide to each
19 county a detailed list for each class, subclass, or portion thereof, that specifically
20 enumerates any real or tangible personal property of such county found to be valued
21 either below or above its real value in money and not in compliance with the applicable
22 standards used for the assessment level and uniformity.

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