

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 150

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BYRNES.

6001H.011

JOSEPH ENGLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Section 22 of Article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to taxation of real property.

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Section A. Section 22, Article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 22, to read as follows:

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

2. If the definition of the base of an existing tax, license, or ~~[fees;]~~ **fee** is broadened, the maximum authorized current levy of taxation on the new base in each county or other

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 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) Beginning on January first of the calendar year immediately following the**
23 **adoption of this section:**

24 **(a) a. If the total assessed valuation of real property increases by a larger**
25 **percentage than the percentage increase in the general price level from the previous**
26 **year, the increase in such total assessed valuation as finally equalized shall be limited to**
27 **the percentage of increase in the general price level from the previous year; and**

28 **b. If the total assessed valuation of real property increases by a lower percentage**
29 **than the percentage increase in the general price level from the previous year, there shall**
30 **be no increase in such total assessed valuation as finally equalized;**

31 **(b) If the assessed valuation of a subclass of real property classified under**
32 **section 4(b) of this article as finally equalized in a given year increases by any**
33 **percentage over the previous year, the maximum authorized current levy applied to**
34 **such subclass in each county or other political subdivision shall be reduced to yield the**
35 **same gross revenue from existing real property in such subclass as could have been**
36 **collected at the existing authorized levy on the prior assessed value of such subclass;**

37 **(c) If a county's or other political subdivision's assessed valuation of real**
38 **property increases as described in paragraph (b) of this subdivision, such county or**
39 **other political subdivision may adjust the reduction in the maximum authorized current**
40 **levy required under paragraph (b) of this subdivision to account for changes in the**
41 **general price level as provided by general law; and**

42 **(d) If a political subdivision needs to increase the current levy applied to a**
43 **particular subclass of real property to yield the same gross revenue from existing real**
44 **property in such subclass as could have been collected at the existing authorized levy on**
45 **the prior assessed value of such subclass, such political subdivision shall submit the**

46 **question to the voters on the next general election day as defined by general law. If a**
47 **majority of the qualified voters voting on the question approve the question, the political**
48 **subdivision may increase such current levy.**

✓