

HCS HJR 115 -- PROPERTY TAX EXEMPTIONS

SPONSOR: Griffith

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Special Committee on Tax Reform by a vote of 8 to 0.

The following is a summary of the House Committee Substitute for HJR 115.

Currently, all real property used as a homestead of any citizen of this State who is a former prisoner of war and who has a total service-connected disability, is exempt from taxation.

Upon voter approval, this proposed constitutional amendment would exempt all real property used as a homestead, as defined in the resolution, from taxation for any military veteran who is a resident of this State and has a 100% service-connected disability as determined by the U.S. Department of Veterans Affairs, and any military veteran who is a citizen of this State and a former prisoner of war.

If the 100% disabled veteran is deceased, the surviving spouse can continue using the exemption on the homestead property, provided that the surviving spouse uses, occupies, and maintains the homestead on which the disabled veteran was granted the original exemption. If the exempt homestead is subsequently sold or if the surviving spouse discontinues use of the property as the primary homestead, the exemption will expire.

This bill is similar to HJR 6 (2025) and HJR 75 (2024).

The following is a summary of the public testimony from the committee hearing. The testimony was based on the introduced version of the bill.

PROPOSERS: Supporters say that this bill will help many veterans who are 100% disabled, on a fixed income, and having to make difficult financial decisions to pay rising property taxes. Those in support of the bill say there has been no opposition voiced to this bill, and many counties have expressed an interest in this exemption.

Testifying in person for the bill were Representative Griffith; Troy Williams, Missouri Association of Veterans Org. (MAVO);

Michael W Schroeder, Department of Missouri Veterans of Foreign Wars (VFW).

OPPONENTS: There was no opposition voiced to the committee.

OTHERS: Others testifying on the bill say the bill is narrowly tailored. There are many special districts that operate across county lines, so it is important that there is consistency across counties.

Testifying in person on the bill was Missouri Special Districts Association.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.