

HJR 139 -- REAL PROPERTY TAX EXEMPTIONS FOR CERTAIN SENIOR
CITIZENS

SPONSOR: Lucas

Upon voter approval, this constitutional amendment authorizes a real property tax exemption for qualifying senior citizens. The General Assembly can, by law, exempt a portion of the assessed valuation of the real property occupied by the qualifying owner or owners if that qualifying owner has a Missouri adjusted gross income of \$100,000 or less, or \$150,000 or less if combined. If the qualifying senior citizen dies, the real property tax exemption will extend to the surviving spouse if the spouse is 55 years of age or older, has been a Missouri resident for at least 10 consecutive years, and maintains the same residence.

The General Assembly must monitor the cost of exemptions each year to adjust caps, income limits, and other criteria. The General Assembly must establish a clear procedure for verification, exemption claims, and audits to ensure compliance.

Any restitution to the respective political subdivisions of revenues lost can be partially offset by the State.

This amendment is similar to HJR 42 (2025).