

SECOND REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 47

94TH GENERAL ASSEMBLY

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INTRODUCED BY SENATORS WILSON AND COLEMAN.

Read 1st time February 20, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

3121S.021

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 3 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to creation of tax free zones.

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*Be it resolved by the Senate, the House of Representatives concurring therein:*

That at the next general election to be held in the state of Missouri, on  
2 Tuesday next following the first Monday in November, 2008, or at a special  
3 election to be called by the governor for that purpose, there is hereby submitted  
4 to the qualified voters of this state, for adoption or rejection, the following  
5 amendment to article X of the Constitution of the state of Missouri:

Section A. Section 3, article X, Constitution of Missouri, is repealed and  
2 one new section adopted in lieu thereof, to be known as section 3, to read as  
3 follows:

Section 3. Taxes may be levied and collected for public purposes only, and  
2 shall be uniform upon the same class or subclass of subjects within the territorial  
3 limits of the authority levying the tax. All taxes shall be levied and collected by  
4 general laws and shall be payable during the fiscal or calendar year in which the  
5 property is assessed. Except as otherwise provided in this constitution, the  
6 methods of determining the value of property for taxation shall be fixed by  
7 law. **Provisions of this section to the contrary notwithstanding, the**  
8 **general assembly may by general law provide for the creation of**  
9 **discrete tax free or reduced tax geographic zones for the purpose of**  
10 **promoting economic development in such zones, to be known as duty**  
11 **free zones, provided however that no such zone shall maintain such tax**  
12 **favorable status for a term longer than twenty-three years.**

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