

SECOND REGULAR SESSION

SENATE JOINT RESOLUTION NO. 22

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CURLS.

Pre-filed December 1, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4429S.01I

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 the creation of show-me small business districts.

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, 2016, 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Section A. Section 3, article X, Constitution of Missouri, is repealed and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 districts for the purpose of**
10 **promoting small business development to further economic**
11 **development in such districts, to be known as show-me small business**
12 **districts, provided, however, that no such district shall provide such**
13 **tax-favored status for a term longer than twenty-three years.**

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