

SECOND REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 58

100TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR EIGEL.

Read 1st time January 13, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4869S.011

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## JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing sections 4(a) and 4(b) of article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to property taxes.

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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, 2020, 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. Sections 4(a) and 4(b), article X, Constitution of Missouri, are  
2 repealed and two new sections adopted in lieu thereof, to be known as sections  
3 4(a) and 4(b), to read as follows:

Section 4(a). All taxable property shall be classified for tax purposes as  
2 follows: class 1, real property; class 2, tangible personal property; class 3,  
3 intangible personal property. The general assembly[, by general law,] may  
4 provide **by general law** for further classification within classes 2 and 3[,] based  
5 solely on the nature and characteristics of the property, and not on the nature,  
6 residence or business of the owner, or the amount owned. Nothing in this section  
7 shall prevent the taxing of franchises, privileges or incomes, or the levying of  
8 excise or motor vehicle license taxes, or any other taxes of the same or different  
9 types.

Section 4(b). Property in classes 1 and 2 and subclasses of those classes[,]  
2 shall be assessed for tax purposes at its value or such percentage of its value as  
3 may be fixed by law for each class and for each subclass. Property in class 3 and

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

4 its subclasses shall be taxed only to the extent authorized and at the rate fixed  
5 by law for each class and subclass, and the tax shall be based on the annual yield  
6 and shall not exceed eight percent thereof. Property in class 1 shall be  
7 subclassed in the following classifications:

8 (1) Residential property;

9 (2) Agricultural and horticultural property;

10 (3) Utility, industrial, commercial, railroad, and all other property not  
11 included in subclasses (1) and (2) of class 1.

12 Property in the subclasses of class 1 may be defined by law[.]. However  
13 subclasses (1), (2), and (3) shall not be further divided, provided, land in subclass  
14 (2) may by general law be assessed for tax purposes on its productive  
15 capability. The same percentage of value shall be applied to all properties within  
16 any subclass. No classes or subclass shall have a percentage of its true value in  
17 money in excess of thirty-three and one-third percent.

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Bill

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