

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 23

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROBERTS.

1098S.01I

ADRIANE D. CROUSE, Secretary

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment to article X of the Constitution of Missouri, by adding thereto one new section relating to property tax rates.

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

That at the next general election to be held in the
2 state of Missouri, on Tuesday next following the first Monday
3 in November, 2022, or at a special election to be called by
4 the governor for that purpose, there is hereby submitted to
5 the qualified voters of this state, for adoption or
6 rejection, the following amendment to article X of the
7 Constitution of the state of Missouri:

Section A. Article X, Constitution of Missouri, is amended
2 by adding thereto one new section, to be known as section 27,
3 to read as follows:

**Section 27. 1. Beginning January 1, 2022, no
2 individual, upon attaining an age of sixty-five years or
3 older, shall be subject to or liable for any increase in the
4 rate of any property tax levied on the property owned by
5 such an individual; provided that, the taxing district
6 imposing the tax on such an individual's property exempts
7 the individual from property tax rate increases under
8 subsection 2 of this section.**

**2. Any taxing district authorized to impose a property
9 tax under this article and under the laws of this state may
10 exempt all individuals in such taxing district, upon
11**

12 attaining an age of sixty-five years or older, from all
13 otherwise valid increases in the rates of such property tax;
14 provided that:

15 (1) The governing body of the taxing district directly
16 approves such an exemption; or

17 (2) (a) A petition in support of a referendum on such
18 an exemption is signed by at least five percent of the
19 registered voters in the taxing district and the petition is
20 delivered to the governing body of the taxing district; and

21 (b) The taxing district subsequently holds a
22 referendum on such an exemption and the exemption is
23 approved by a majority of the qualified voters voting
24 thereon.

✓