

SECOND REGULAR SESSION

SENATE JOINT RESOLUTION NO. 102

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CARTER.

5524S.011

KRISTINA MARTIN, 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 taxation.

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, 2026, 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. As used in this section, the following
2 terms shall mean:**

3 (1) "Local tax revenues", any revenues derived from
4 any tax, license, or fee levied by a political subdivision
5 pursuant to this constitution or general law;

6 (2) "Punitive action", includes, but is not limited
7 to, financial penalties, withholding of local tax revenues,
8 or any other coercive action imposed by a state agency;

9 (3) "State agency", any agency, department,
10 commission, or other state entity;

11 (4) "Upper range of acceptable assessment levels", the
12 maximum allowable percentage of true value in money at which
13 property may be assessed, as provided in section 4(b) of
14 this article, or the upper limit of the acceptable
15 assessment ratio as determined by ratio studies conducted by
16 the commission established pursuant to section 14 of this
17 article.

18 2. (1) No state agency shall take any punitive action
19 or direct any other state agency to take any punitive action
20 for any property tax assessments conducted by a county that
21 fall below the upper range of acceptable assessment levels.

22 (2) Any county found to have aggregate assessed
23 valuations that exceed the upper range of acceptable
24 assessment levels shall be subject to any penalty provided
25 by law, provided that any such penalty shall not include the
26 withholding of local tax revenues.

 Section B. Pursuant to chapter 116, and other
2 applicable constitutional provisions and laws of this state
3 allowing the general assembly to adopt ballot language for
4 the submission of this joint resolution to the voters of
5 this state, the official summary statement of this
6 resolution shall be as follows:

7 "Shall the Missouri Constitution be amended to
8 prohibit the state, including the State Tax
9 Commission and Department of Revenue, from
10 withholding local tax revenues or imposing
11 punitive measures against counties for property
12 assessment practices, provided such assessments
13 do not exceed the maximum allowable assessed
14 valuation percentages as determined by state law
15 or the State Tax Commission, thereby protecting

16 counties from financial penalties while ensuring
17 fair assessment standards?".

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