

SECOND REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 111

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY SENATOR HUDSON.

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KRISTINA MARTIN, Secretary

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing sections 11(g) and 22 of article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to taxation of real property.

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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  
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. Sections 11(g) and 22, article X, Constitution  
2 of Missouri, are repealed and two new sections adopted in lieu  
3 thereof, to be known as sections 11(g) and 22, to read as  
4 follows:

Section 11(g). **1.** The school board of any school  
2 district whose operating levy for school purposes for the  
3 1995 tax year was established pursuant to a federal court  
4 order may establish the operating levy for school purposes  
5 for the district at a rate that is lower than the court-  
6 ordered rate for the 1995 tax year. The rate so established  
7 may be changed from year to year by the school board of the  
8 district. Approval by a majority of the voters of the  
9 district voting thereon shall be required for any operating

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

10 levy for school purposes equal to or greater than the rate  
11 established by court order for the 1995 tax year. The  
12 authority granted in this section shall apply to any  
13 successor school district or successor school districts of  
14 such school district. **This subsection shall expire on**  
15 **December 31, 2026.**

16 **2. (1) For the 2027 calendar year, on January 1,**  
17 **2027, the operating levy of a school district described in**  
18 **subsection 1 of this section shall be set to the rate at**  
19 **which such school district would receive:**

20 **(a) The same amount of property tax revenue from its**  
21 **operating levy that such school district received in the**  
22 **2026 tax year; and**

23 **(b) An additional percentage of the amount of property**  
24 **tax revenue described in subdivision (1) of this subsection**  
25 **calculated by multiplying the amount of such property tax**  
26 **revenue by the percentage of increase in the Consumer Price**  
27 **Index for All Urban Consumers over the twelve-month period**  
28 **from December 2025 to November 2026; and**

29 **(2) For all years beginning on or after January 1,**  
30 **2028, the operating levy of such school district shall be**  
31 **set as provided in Article X of the Constitution of Missouri**  
32 **and all applicable statutes governing property taxes and**  
33 **school district operating levies.**

Section 22. **[(a)] 1.** Counties and other political  
2 subdivisions are hereby prohibited from levying any tax,  
3 license or fees, not authorized by law, charter or self-  
4 enforcing provisions of the constitution when this section  
5 is adopted or from increasing the current levy of an  
6 existing tax, license, or fees, above that current levy  
7 authorized by law or charter when this section is adopted  
8 without the approval of the required majority of the

9 qualified voters of that county or other political  
10 subdivision voting thereon.

11       **2.** If the definition of the base of an existing tax,  
12 license or fees, is broadened, the maximum authorized  
13 current levy of taxation on the new base in each county or  
14 other political subdivision shall be reduced to yield the  
15 same estimated gross revenue as on the prior base.

16       **3. (1) Before January first of the calendar year**  
17 **immediately following the adoption of this section**, if the  
18 assessed valuation of property as finally equalized,  
19 excluding the value of new construction and improvements,  
20 increases by a larger percentage than the increase in the  
21 general price level from the previous year, the maximum  
22 authorized current levy applied thereto in each county or  
23 other political subdivision shall be reduced to yield the  
24 same gross revenue from existing property, adjusted for  
25 changes in the general price level, as could have been  
26 collected at the existing authorized levy on the prior  
27 assessed value.

28       **[(b) The limitations of this section shall not apply**  
29 **to taxes imposed for the payment of principal and interest**  
30 **on bonds or other evidence of indebtedness or for the**  
31 **payment of assessments on contract obligations in**  
32 **anticipation of which bonds are issued which were authorized**  
33 **prior to the effective date of this section.]**

34       **(2) (a) Beginning on January first of the calendar**  
35 **year immediately following the adoption of this section, if**  
36 **the assessed valuation of a subclass of real property**  
37 **classified under section 4(b) of this article as finally**  
38 **equalized in a given year increases by any percentage over**  
39 **the previous year, the maximum authorized current levy**  
40 **applied to such subclass in each county or other political**

41 subdivision shall be reduced to yield the same gross revenue  
42 from existing real property in such subclass as could have  
43 been collected at the existing authorized levy on the prior  
44 assessed value of such subclass.

45 (b) If a county's or other political subdivision's  
46 assessed valuation of real property increases as described  
47 in paragraph (a) of this subdivision, such county or other  
48 political subdivision may adjust the reduction in the  
49 maximum authorized current levy required under paragraph (a)  
50 of this subdivision to account for changes in the general  
51 price level as provided by general law.

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