

SECOND REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 73

## 103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOON.

5339S.03I

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 property taxes.

*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. This section shall be known and may be  
2 cited as the "Missouri Homestead Act".**

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

**5 (1) "Five-year tax liability", the amount of real  
6 property tax liability owed on a taxpayer's homestead to all  
7 taxing jurisdictions in the year in which the taxpayer  
8 initially claims an exemption pursuant to this section,  
9 multiplied by five;**

**10 (2) "Homestead", real property actually occupied by a  
11 taxpayer as the taxpayer's primary residence. A taxpayer**

shall not claim more than one primary residence as a homestead;

(3) "Taxpayer", a Missouri resident who:

(a) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and

(b) Is liable for the payment of real property taxes on such homestead.

3. (1) Notwithstanding any provision of this article to the contrary, for all calendar years beginning on or after January 1, 2027, a taxpayer shall be authorized to claim an exemption from real property taxes imposed on the taxpayer's homestead if:

(a) The homestead is not encumbered by a mortgage lien;

(b) The taxpayer is not delinquent on any taxes owed either to the state or to a political subdivision of the state; and

(c) The taxpayer has paid the taxpayer's five-year tax liability.

(2) To claim an exemption pursuant to this section, the taxpayer shall provide notice to the county collector by no later than September first, with such notice to be on a form to be provided by the collector. Upon the filing of such notice along with evidence that the taxpayer has satisfied the provisions of subdivision (1) of this subsection, the taxpayer's homestead shall be exempt from property taxation for as long as the taxpayer owns the homestead.

(3) An exemption granted pursuant to this section shall be void if:

(a) The taxpayer sells or otherwise disposes of the property such that it no longer qualifies as a homestead; or

44           (b) The taxpayer notifies the collector by no later  
45 than September first that the taxpayer wishes to void the  
46 exemption, upon which the taxpayer shall be liable for real  
47 property taxes on the homestead as if the homestead was  
48 never exempt from property taxation.

49           4. (1) There is hereby established in the state  
50 treasury the "Homestead Preservation Fund", which shall  
51 consist of moneys collected pursuant to this section, as  
52 well as of any moneys appropriated by the general assembly.  
53 The state treasurer shall be custodian of the fund. The  
54 fund shall be a dedicated fund and money in the fund shall  
55 be used solely for the purposes of reimbursing taxing  
56 jurisdictions for any revenue lost as a result of property  
57 tax exemptions granted pursuant to this section. Any moneys  
58 remaining in the fund at the end of the biennium shall  
59 remain in the fund. The state treasurer shall invest moneys  
60 in the fund in the same manner as other funds are invested.  
61 Any interest and moneys earned on such investments shall be  
62 credited to the fund.

63           (2) In addition to any other state sales tax imposed  
64 by general law, an additional one-tenth of one percent is  
65 hereby levied and imposed upon all sellers for the privilege  
66 of selling tangible personal property or rendering taxable  
67 services at retail in this state upon the sales and services  
68 which now are or hereafter are listed and set forth in, and,  
69 except as to the amount of tax, subject to the provisions of  
70 and to be collected as provided in the "Sales Tax Law" and  
71 subject to the rules and regulations promulgated in  
72 connection therewith; and an additional use tax of one-tenth  
73 of one percent is levied and imposed for the privilege of  
74 storing, using, or consuming within this state any article  
75 of tangible personal property as set forth and provided in

76 the "Compensating Use Tax Law" and, except as to the amount  
77 of the tax, subject to the provisions of and to be collected  
78 as provided in the "Compensating Use Tax Law" and subject to  
79 the rules and regulations promulgated in connection  
80 therewith. All revenues derived from such tax shall be  
81 deposited in the homestead preservation fund and shall stand  
82 appropriated for the purpose of providing reimbursement to  
83 taxing jurisdictions for any revenue lost as a result of  
84 property tax exemptions granted pursuant to this section.

85 (3) (a) Any taxing jurisdiction granting a tax  
86 exemption pursuant to this section may annually apply to the  
87 commission established by section 14 of this article for  
88 reimbursement for revenues lost due to the granting of such  
89 tax exemption. The application shall indicate the total  
90 number of property tax exemptions granted to taxpayers  
91 residing in the taxing jurisdiction during the tax year,  
92 along with the amount of property tax owed to such taxing  
93 jurisdiction in the initial year that the tax exemption was  
94 granted for such taxpayers. The aggregate amount of such  
95 property tax liabilities shall be the reimbursement amount  
96 for the taxing jurisdiction for that tax year.

97 (b) In lieu of a taxing jurisdiction applying for  
98 reimbursement pursuant to this subsection, a county may  
99 jointly apply for reimbursement for the county and all  
100 taxing jurisdictions located in the county.

101 5. (1) A taxpayer owning a homestead and receiving a  
102 property tax exemption pursuant to this section shall have  
103 the right to:

104 (a) Possess the homestead and use it for all lawful  
105 purposes;

106           (b) Exclude others from the homestead, including by  
107       revoking consent to enter, and to pursue all remedies in law  
108       or equity for trespass;

109           (c) Enjoy the fruits and profits of the homestead as  
110       provided in state law; and

111           (d) Convey, devise, or encumber the homestead as  
112       permitted by state and local law.

113           (2) The provisions of this subsection shall not be  
114       construed to:

115           (a) Impair the validity or enforcement of recorded  
116       easements, rights-of-way, covenants, conditions, or  
117       restrictions, or of mortgages, deeds of trust, or other  
118       consensual security interests;

119           (b) Prohibit lawful entry by law enforcement officers,  
120       firefighters, emergency medical personnel, process servers  
121       when authorized by law, or public utility personnel for  
122       meter reading, maintenance, or emergency work with  
123       reasonable notice when practicable;

124           (c) Alter criminal statutes governing trespass or  
125       civil actions for nuisance or waste; or

126           (d) Preempt, limit, or impair the lawful authority of  
127       cities, towns, villages, or special districts to adopt and  
128       enforce ordinances or regulations consistent with state law,  
129       including land-use, building, property maintenance, or  
130       public safety codes.

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