

SECOND REGULAR SESSION

SENATE JOINT RESOLUTION NO. 77

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR MOSLEY.

3804S.01I

KRISTINA MARTIN, Secretary

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing section 6 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to a property tax exemption for certain veterans.

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. Section 6, article X, Constitution of Missouri,
2 is repealed and one new section adopted in lieu thereof, to be
3 known as section 6, to read as follows:

Section 6. 1. **(1) As used in this subsection, the following terms mean:**

3 **(a) "Disabled veteran", an individual who:**
4 **a. Is a resident of this state;**
5 **b. Has been separated under honorable conditions from**
6 **active service in:**

7 **(i) Any branch of the Armed Forces of the United**
8 **States;**
9 **(ii) Any reserve component of the Armed Forces of the**
10 **United States;**

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

(iii) The National Guard of this state as defined in
32 U.S.C. Section 101, as amended; or

(iv) Any defense force of this state as described in
32 U.S.C. Section 109, as amended; and

c. Has been certified by the United States Department of Veterans Affairs or its successor agency to be in receipt of disability compensation at the one-hundred-percent rate as a result of a service-connected disability claim allowed by the United States Department of Veterans Affairs, with such disability being permanent and sustained through military action or accident or resulting from disease contracted while in such active service;

(b) "Surviving spouse", the living spouse of a deceased disabled veteran as defined under this subdivision.

(2) All property, real and personal, of the state, counties and other political subdivisions, and nonprofit cemeteries, [and] all real property used as a homestead as defined by law of any citizen of this state who is a former prisoner of war, as defined by law[, and who has a total service-connected disability], **and all real property used as a homestead as defined by law of any disabled veteran or of any surviving spouse of a deceased disabled veteran, subject to the provisions of subdivision (3) of this subsection,** shall be exempt from taxation; all personal property held as industrial inventories, including raw materials, work in progress and finished work on hand, by manufacturers and refiners, and all personal property held as goods, wares, merchandise, stock in trade or inventory for resale by distributors, wholesalers, or retail merchants or establishments shall be exempt from taxation; and all property, real and personal, not held for private or corporate profit and used exclusively for religious worship,

43 for schools and colleges, for purposes purely charitable,
44 for agricultural and horticultural societies, or for
45 veterans' organizations may be exempted from taxation by
46 general law. In addition to the above, household goods,
47 furniture, wearing apparel and articles of personal use and
48 adornment owned and used by a person in his home or dwelling
49 place may be exempt from taxation by general law but any
50 such law may provide for approximate restitution to the
51 respective political subdivisions of revenues lost by reason
52 of the exemption. All laws exempting from taxation property
53 other than the property enumerated in this article, shall be
54 void. The provisions of this section exempting certain
55 personal property of manufacturers, refiners, distributors,
56 wholesalers, and retail merchants and establishments from
57 taxation shall become effective, unless otherwise provided
58 by law, in each county on January 1 of the year in which
59 that county completes its first general reassessment as
60 defined by law.

61 **(3) If the disabled veteran dies, the surviving spouse
62 shall continue to receive the exemption authorized under
63 this subsection, provided that the surviving spouse uses,
64 occupies, and maintains the real property that the disabled
65 veteran was granted the original exemption as his or her
66 homestead and such property is not sold. If the surviving
67 spouse sells the homestead or relocates so that the real
68 property is no longer used as a homestead by the surviving
69 spouse, the exemption shall expire.**

70 2. All revenues lost because of the exemption of
71 certain personal property of manufacturers, refiners,
72 distributors, wholesalers, and retail merchants and
73 establishments shall be replaced to each taxing authority
74 within a county from a countywide tax hereby imposed on all

75 property in subclass 3 of class 1 in each county. For the
76 year in which the exemption becomes effective, the county
77 clerk shall calculate the total revenue lost by all taxing
78 authorities in the county and extend upon all property in
79 subclass 3 of class 1 within the county, a tax at the rate
80 necessary to produce that amount. The rate of tax levied in
81 each county according to this subsection shall not be
82 increased above the rate first imposed and will stand levied
83 at that rate unless later reduced according to the
84 provisions of subsection 3. The county collector shall
85 disburse the proceeds according to the revenue lost by each
86 taxing authority because of the exemption of such property
87 in that county. Restitution of the revenues lost by any
88 taxing district contained in more than one county shall be
89 from the several counties according to the revenue lost
90 because of the exemption of property in each county. Each
91 year after the first year the replacement tax is imposed,
92 the amount distributed to each taxing authority in a county
93 shall be increased or decreased by an amount equal to the
94 amount resulting from the change in that district's total
95 assessed value of property in subclass 3 of class 1 at the
96 countywide replacement tax rate. In order to implement the
97 provisions of this subsection, the limits set in section
98 11(b) of this article may be exceeded, without voter
99 approval, if necessary to allow each county listed in
100 section 11(b) to comply with this subsection.

101 3. Any increase in the tax rate imposed pursuant to
102 subsection 2 of this section shall be decreased if such
103 decrease is approved by a majority of the voters of the
104 county voting on such decrease. A decrease in the increased
105 tax rate imposed under subsection 2 of this section may be
106 submitted to the voters of a county by the governing body

107 thereof upon its own order, ordinance, or resolution and
108 shall be submitted upon the petition of at least eight
109 percent of the qualified voters who voted in the immediately
110 preceding gubernatorial election.

111 4. As used in this section, the terms "revenues lost"
112 and "lost revenues" shall mean that revenue which each
113 taxing authority received from the imposition of a tangible
114 personal property tax on all personal property held as
115 industrial inventories, including raw materials, work in
116 progress and finished work on hand, by manufacturers and
117 refiners, and all personal property held as goods, wares,
118 merchandise, stock in trade or inventory for resale by
119 distributors, wholesalers, or retail merchants or
120 establishments in the last full tax year immediately
121 preceding the effective date of the exemption from taxation
122 granted for such property under subsection 1 of this
123 section, and which was no longer received after such
124 exemption became effective.

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