

SENATE JOINT RESOLUTION NO. 88

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CARTER.

4329S.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 disabled 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2 is repealed and one new section adopted in lieu thereof, to be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**
2 **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.

11 (iii) The National Guard of this state as defined in
12 32 U.S.C. Section 101, as amended; or

13 (iv) Any defense force of this state as described in
14 32 U.S.C. Section 109, as amended; and

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

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

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

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

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

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

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

3. Any increase in the tax rate imposed pursuant to subsection 2 of this section shall be decreased if such decrease is approved by a majority of the voters of the county voting on such decrease. A decrease in the increased tax rate imposed under subsection 2 of this section may be 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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