

FIRST REGULAR SESSION

SENATE JOINT RESOLUTION NO. 17

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MUELLER.

Read 1st time January 6, 1999, and 1,000 copies ordered printed.

S0658.021

TERRY L. SPIELER, Secretary.

JOINT RESOLUTION

Submitting to the qualified voters of Missouri, an amendment repealing sections 3 and 4(b) of article X of the Constitution of Missouri relating to taxation, and adopting two new sections in lieu thereof relating to the same subject.

Be it resolved by the Senate, the House of Representatives concurring therein:

That at the next general election to be held in the state of Missouri, on Tuesday next following the first Monday in November, 2000, or at a special election to be called by the governor for that purpose, there is hereby submitted to the qualified voters of this state, for adoption or rejection, the following amendment to article X of the Constitution of the state of Missouri:

Section A. Sections 3 and 4(b), article X, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as sections 3 and 4(b), to read as follows:

Section 3. Taxes may be levied and collected for public purposes only, and shall be uniform upon the same class or subclass of subjects within the territorial limits of the authority levying the tax; **except that, in the case of subdivisions created pursuant to subsection 2 of section 4(b) of this article, taxes need only be uniform with respect to such subclass within that portion of the territorial limits of the authority levying the tax in which such subclass applies.** All taxes shall be levied and collected by general laws and shall be payable during the fiscal or calendar year in which the property is assessed. Except as otherwise provided in this constitution, the methods of determining the value of property for taxation shall be fixed by law.

Section 4(b). **1.** Property in classes 1 and 2 and subclasses of those classes, shall be assessed for tax purposes at its value or such percentage of its value as may be fixed by law for each class and for each subclass. Property in class 3 and its subclasses shall be taxed only to the

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

extent authorized and at the rate fixed by law for each class and subclass, and the tax shall be based on the annual yield and shall not exceed eight percent thereof. Property in class 1 shall be subclassed in the following classifications:

(1) Residential property;

(2) Agricultural and horticultural property;

(3) Utility, industrial, commercial, railroad, and all other property not included in subclasses (1) and (2) of class 1. Property in the subclasses of class 1 may be defined by law[, however subclasses (1), (2), and (3) shall not] **and may** be further divided[, provided,] **by general law of the general assembly to provide for further classification based solely upon the land, exclusive of buildings and structures thereon, and buildings and structures upon land in any county or in taxing authorities located wholly within such county except that no such further divisions shall affect or apply to mineral land and mineral rights and buildings and structures used in processing production therefrom.** Land in subclass (2) may by general law be assessed for tax purposes on its productive capability. The same percentage of value shall be applied to all properties within any subclass. No classes or subclass shall have a percentage of its true value in money in excess of thirty-three and one-third percent.

2. Any general law enacted by the general assembly to provide for further divisions of real property based solely upon the land, exclusive of buildings and structures thereon, and buildings and structures upon land, shall provide that it shall not become effective for any county or taxing authority located wholly within such county until it has been adopted by a majority of the voters of such county. Once a general law is enacted to provide for further divisions of real property based solely upon the land, exclusive of buildings and structures thereon, and buildings and structures upon land has been adopted by a majority of the voters of any county, the governing body of such county may, at the request of a taxing authority located wholly within such county, apply such law to the taxation of all real property located within such taxing authority. In order to implement any general law enacted pursuant to this section to provide for further divisions of real property based solely upon the land, exclusive of buildings and structures upon land, the limits set in section 11(b) of this article and those set by any law or other constitutional provision of this state for any tax which will generate less revenue as a result of such general law, may be exceeded by this state or by any county, or other taxing authority for which such classification has been approved; but, no tax rate set in excess of the limits in section 11(b) of this article or in any law or other constitutional provision of this state as allowed in this section shall be greater than the rate necessary to generate the same amount of revenue generated by the tax imposed on the same class or subclass of property in the year immediately prior to the year in which such general law was adopted plus a percentage of such prior year's revenues which is equal to the final annual percentage

rate of inflation, as established by the consumer price index, for such prior year unless otherwise approved by the majority of the voters of the state, county or taxing authority. Nothing in this section, nor in any general law enacted and adopted pursuant to this section, shall be construed to allow any increase in tax revenues from taxes imposed on personal property to replace tax revenues lost, or to be lost, as a result of a general law enacted and adopted pursuant to this section; nor to authorize the tax rate imposed on personal property to be increased without complying with all applicable constitutional and statutory provisions relating to voter approval of tax increases, solely for the purpose of setting such rate at the same level as any increased rate authorized for real property under this section and the general law to be enacted and adopted pursuant to this section.

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Bill

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