

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 76

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WYATT.

5527L.011

D. ADAM CRUMBLISS, Chief Clerk

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### 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 property tax exemption for veterans.

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

That at the next general election to be held in the state of Missouri, on Tuesday next  
2 following the first Monday in November, 2012, or at a special election to be called by the  
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for  
4 adoption or rejection, the following amendment to article X of the Constitution of the state of  
5 Missouri:

Section A. Section 6, article X, Constitution of Missouri, is repealed and one new section  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

Section 6. All property, real and personal, of the state, counties and other political  
2 subdivisions, and nonprofit cemeteries, and all real property used as a homestead as defined by  
3 law of any citizen of this state who is a former prisoner of war, as defined by law, and who has  
4 a total service-connected disability, shall be exempt from taxation; **all real property used as a**  
5 **homestead as defined by law of any citizen of this state who has a qualified service-**  
6 **connected disability as provided in subsection 5 of this section; all real property used as a**  
7 **homestead as defined by law of any citizen of this state by a member of the armed forces**  
8 **of the United States who dies on active duty and the surviving spouse and unmarried minor**  
9 **children of such member up to the first five thousand dollars of appraised value; all**  
10 personal property held as industrial inventories, including raw materials, work in progress and  
11 finished work on hand, by manufacturers and refiners, and all personal property held as goods,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

12 wares, merchandise, stock in trade or inventory for resale by distributors, wholesalers, or retail  
13 merchants or establishments shall be exempt from taxation; and all property, real and personal,  
14 not held for private or corporate profit and used exclusively for religious worship, for schools  
15 and colleges, for purposes purely charitable, for agricultural and horticultural societies, or for  
16 veterans' organizations may be exempted from taxation by general law. In addition to the above,  
17 household goods, furniture, wearing apparel and articles of personal use and adornment owned  
18 and used by a person in his home or dwelling place may be exempt from taxation by general law  
19 but any such law may provide for approximate restitution to the respective political subdivisions  
20 of revenues lost by reason of the exemption. All laws exempting from taxation property other  
21 than the property enumerated in this article, shall be void. The provisions of this section  
22 exempting certain personal property of manufacturers, refiners, distributors, wholesalers, and  
23 retail merchants and establishments from taxation shall become effective, unless otherwise  
24 provided by law, in each county on January 1 of the year in which that county completes its first  
25 general reassessment as defined by law.

26         2. All revenues lost because of the exemption of certain personal property of  
27 manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments shall  
28 be replaced to each taxing authority within a county from a countywide tax hereby imposed on  
29 all property in subclass 3 of class 1 in each county. For the year in which the exemption becomes  
30 effective, the county clerk shall calculate the total revenue lost by all taxing authorities in the  
31 county and extend upon all property in subclass 3 of class 1 within the county, a tax at the rate  
32 necessary to produce that amount. The rate of tax levied in each county according to this  
33 subsection shall not be increased above the rate first imposed and will stand levied at that rate  
34 unless later reduced according to the provisions of subsection 3 **of this section**. The county  
35 collector shall disburse the proceeds according to the revenue lost by each taxing authority  
36 because of the exemption of such property in that county. Restitution of the revenues lost by any  
37 taxing district contained in more than one county shall be from the several counties according  
38 to the revenue lost because of the exemption of property in each county. Each year after the first  
39 year the replacement tax is imposed, the amount distributed to each taxing authority in a county  
40 shall be increased or decreased by an amount equal to the amount resulting from the change in  
41 that district's total assessed value of property in subclass 3 of class 1 at the countywide  
42 replacement tax rate. In order to implement the provisions of this subsection, the limits set in  
43 section 11(b) of this article may be exceeded, without voter approval, if necessary to allow each  
44 county listed in section 11(b) to comply with this subsection.

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

48 be submitted to the voters of a county by the governing body thereof upon its own order,  
49 ordinance, or resolution and shall be submitted upon the petition of at least eight percent of the  
50 qualified voters who voted in the immediately preceding gubernatorial election.

51 4. As used in this section, the terms "revenues lost" and "lost revenues" shall mean that  
52 revenue which each taxing authority received from the imposition of a tangible personal property  
53 tax on all personal property held as industrial inventories, including raw materials, work in  
54 progress and finished work on hand, by manufacturers and refiners, and all personal property  
55 held as goods, wares, merchandise, stock in trade or inventory for resale by distributors,  
56 wholesalers, or retail merchants or establishments in the last full tax year immediately preceding  
57 the effective date of the exemption from taxation granted for such property under subsection 1  
58 of this section, and which was no longer received after such exemption became effective.

59 **5. For all tax years beginning on or after January 1, 2013, all real property used as**  
60 **a homestead as defined by law of any citizen of this state who has a qualified service-**  
61 **connected disability shall be exempt as follows:**

62 **(1) For a ten to thirty percent disability rating, the first five thousand dollars of**  
63 **appraised value;**

64 **(2) For a thirty to fifty percent disability rating, the first seven thousand five**  
65 **hundred dollars of appraised value;**

66 **(3) For a fifty to seventy percent disability rating, the first ten thousand dollars of**  
67 **appraised value;**

68 **(4) For a seventy to one hundred percent disability rating, or a disability of loss of**  
69 **use of one or more limbs or total blindness in one or both eyes, the first twelve thousand**  
70 **dollars of appraised value; and**

71 **(5) For a one hundred percent disability rating, a rating of individual**  
72 **unemployability, or a disability rating of at least ten percent and age of sixty-five years or**  
73 **older, one hundred percent of the appraised value.**

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75 **Applications and proof of eligibility shall be filed with the county assessor's office as**  
76 **provided by law and on file no later than April thirtieth for property owned as of January**  
77 **first of that year. In addition, the surviving spouse of a person who at the time of death**  
78 **was entitled to an exemption under the provisions of this section shall remain eligible for**  
79 **the same exemption if unmarried and does not claim a one hundred percent exemption.**  
80 **The exemption provided in this section shall apply until the real property changes**  
81 **ownership or the person no longer qualifies for the exemption.**

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