

HOUSE JOINT RESOLUTION NO. 77

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE EGGLESTON.

3361H.02I

DANA RADEMAN MILLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Sections 4(b), 11(b), and 11(g) of Article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to taxation.

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 following the first Monday in November, 2020, 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Section A. Sections 4(b), 11(b), and 11(g), Article X, Constitution of Missouri, are repealed and two new sections adopted in lieu thereof, to be known as Sections 4(b) and 11(b), to read as follows:

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 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.

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.

11 Property in the subclasses of class 1 may be defined by law, however subclasses (1), (2), and (3)
12 shall not be further divided, provided, land in subclass (2) may by general law be assessed for
13 tax purposes on its productive capability. The same percentage of value shall be applied to all
14 properties within any subclass. No classes or subclass shall have a percentage of its true value
15 in money in excess of thirty-three and one-third percent.

16 **2. Notwithstanding the provisions of subsection 1 of this section and section 3 of this**
17 **article to the contrary, the amount by which the assessed value of class 1 property may**
18 **increase over the assessed value of such property from the previous assessment may be**
19 **limited by law.**

Section 11(b). Any tax imposed upon such property by municipalities, counties or school
2 districts, for their respective purposes, shall not exceed the following annual rates:

3 For municipalities—one dollar on the hundred dollars assessed valuation;

4 For counties—thirty-five cents on the hundred dollars assessed valuation in counties having
5 three hundred million dollars, or more, assessed valuation and having by operation of law
6 attained the classification of a county of the first class; and fifty cents on the hundred dollars
7 assessed valuation in all other counties;

8 For school districts formed of cities and towns, including the school district of the city of St.
9 Louis—two dollars and seventy-five cents on the hundred dollars assessed valuation;

10 **For any school district whose operating levy for school purposes for the 1995 tax year**
11 **was established pursuant to a federal court order—the rate at which such district would**
12 **receive the same amount of property tax revenue from its operating levy that such district**
13 **received in the 2018 tax year;**

14 For all other school districts—sixty-five cents on the hundred dollars assessed valuation.

2 ~~[Section 11(g). The school board of any school district whose operating~~
3 ~~levy for school purposes for the 1995 tax year was established pursuant to a~~
4 ~~federal court order may establish the operating levy for school purposes for the~~
5 ~~district at a rate that is lower than the court-ordered rate for the 1995 tax year.~~
6 ~~The rate so established may be changed from year to year by the school board of~~
7 ~~the district. Approval by a majority of the voters of the district voting thereon~~
8 ~~shall be required for any operating levy for school purposes equal to or greater~~
9 ~~than the rate established by court order for the 1995 tax year. The authority~~
10 ~~granted in this section shall apply to any successor school district or successor~~
~~school districts of such school district.]~~

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