

SECOND REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 126

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PIETZMAN.

5317H.01I

DANA RADEMAN MILLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment to Article X of the Constitution of Missouri, by adopting one new section relating to taxation of real property.

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, 2022, 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. Article X, Constitution of Missouri, is amended by adopting one new section, to be known as Section 27, to read as follows:

Section 27. 1. As used in this section, the following terms shall mean:

(1) "Primary residence", the home that an individual lives in and has lived in for at least two consecutive years;

(2) "Qualified taxpayer", any individual who is subject to local property tax authorized under the laws of this state on his or her primary residence.

2. For all tax years beginning on or after January 1, 2023, a qualified taxpayer shall, beginning the calendar year in which such qualified taxpayer attains sixty-five years of age, be exempted from his or her local real property tax liabilities according to the provisions of subsection 3 of this section.

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.

10 **3. (1) The first year in which a qualified taxpayer is eligible for the exemption,**
11 **the exemption shall be equal to twenty percent of each local real property tax paid on**
12 **the taxpayer's primary residence. The second year in which a qualified taxpayer is**
13 **eligible for the exemption, the exemption shall be equal to forty percent of each local**
14 **real property tax paid on the taxpayer's primary residence. The third year in which a**
15 **qualified taxpayer is eligible for the exemption, the exemption shall be equal to sixty**
16 **percent of each local real property tax paid on the taxpayer's primary residence. The**
17 **fourth year in which a qualified taxpayer is eligible for the exemption, the exemption**
18 **shall be equal to eighty percent of each local real property tax paid on the taxpayer's**
19 **primary residence. The fifth year in which a qualified taxpayer is eligible for the**
20 **exemption and all years thereafter, the taxpayer shall be fully exempt from any local**
21 **real property tax on the taxpayer's primary residence.**

22 **(2) For the sole purpose of calculating the percentage amount of the exemption**
23 **under subdivision (1) of this subsection, an individual who, as of January 1, 2023, has**
24 **already attained sixty-five years of age and meets the definition of a qualified taxpayer**
25 **shall be deemed to have been first eligible for the exemption in the year in which the**
26 **taxpayer first attained sixty-five years of age; however, no taxpayer shall actually**
27 **receive the tax exemption authorized under this section for any tax year before January**
28 **1, 2023.**

29 **4. In the event a taxpayer is married, only one spouse need qualify as a qualified**
30 **taxpayer to be eligible for the exemption authorized under this section. In the event that**
31 **a qualified taxpayer dies, the surviving spouse shall continue to receive the exemption**
32 **authorized under this section regardless of whether the surviving spouse has attained**
33 **sixty-five years of age, provided that the surviving spouse continues to keep the real**
34 **property as his or her primary residence.**

35 **5. No individual receiving the exemption authorized under this section shall be**
36 **eligible for or receive any other tax exemptions, tax credits, or tax incentives with**
37 **respect to any local real property tax exempted, in whole or in part, by this section.**

38 **6. The state tax commission shall promulgate rules to implement the provisions**
39 **of this section.**

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