

HOUSE JOINT RESOLUTION NO. 62

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PIETZMAN.

3958H.011

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, 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. 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, 2021, a qualified taxpayer shall, beginning the calendar year in which such qualified taxpayer reaches 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.

3. (1) The first year in which a qualified taxpayer is eligible for the exemption, the exemption shall be equal to twenty percent of each local real property tax paid on the taxpayer's primary residence. The second year in which a qualified taxpayer is eligible for

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.

13 the exemption, the exemption shall be equal to forty percent of each local real property tax
14 paid on the taxpayer's primary residence. The third year in which a qualified taxpayer is
15 eligible for the exemption, the exemption shall be equal to sixty percent of each local real
16 property tax paid on the taxpayer's primary residence. The fourth year in which a
17 qualified taxpayer is eligible for the exemption, the exemption shall be equal to eighty
18 percent of each local real property tax paid on the taxpayer's primary residence. The fifth
19 year in which a qualified taxpayer is eligible for the exemption and all years thereafter, the
20 taxpayer shall be fully exempt from any local real property tax on the taxpayer's primary
21 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, 2021, has
24 already attained an age of sixty-five years 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 an age of sixty-five years; however, no taxpayer shall actually
27 receive the tax exemption authorized under this section for any tax year before January
28 1, 2021.

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 an
33 age of sixty-five years, 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 respect
37 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 of
39 this section.

✓