

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE JOINT RESOLUTION NO. 81

## 101ST GENERAL ASSEMBLY

4052H.02C

DANA RADEMAN MILLER, Chief Clerk

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### JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Section 4(b) of Article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to taxation of real property.

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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 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Section A. Section 4(b), Article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as Section 4(b), to read as follows: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.

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

17 **2. On or before January 1, 2025, each political subdivision levying a tax on**  
18 **residential real property in subclass (1) of class 1 shall determine the rate of tax levy on**  
19 **such residential property for the 2025 tax year and shall calculate and implement a**  
20 **reduction in such rate of levy in equal increments over a period of fifteen years until the**  
21 **rate of tax levy on such residential property is zero in the year 2040 and all subsequent**  
22 **years. Such political subdivisions shall implement the reduction in the rate of tax levy**  
23 **by equal installments on or before January first of each calendar year and such reduced**  
24 **levy shall apply to the tax year immediately following the effective date of the reduction.**  
25 **The general assembly by general law may provide additional provisions for the**  
26 **implementation of the reduction under this subsection.**

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