

# Proposed Amendments to the Constitution of Missouri

To be submitted to the qualified voters of the State of Missouri at the Special Election to be held on Tuesday, the 6th day of August, 2024.

## CONSTITUTIONAL AMENDMENT NO. 1

[Proposed by the 102nd General Assembly (First Regular Session) SJR 26]

### OFFICIAL BALLOT TITLE:

**Shall the Missouri Constitution be amended to allow places where individuals, corporations, organizations, and associations provide childcare outside of the child's home to be exempt from property tax? This is intended to make childcare more available, which would support the well-being of children, families, the workforce, and society as a whole.**

State governmental entities estimate the state's Blind Pension Fund could have annual lost revenue of up to \$400,000. Local governments expect an unknown fiscal impact.

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 a property tax exemption for certain child care facilities.

*Be it resolved by the Senate, the House of Representatives 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, 2024, 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Section A. Section 6, article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 6, to read as follows:

Section 6. 1. All property, real and personal, of the state, counties and other political subdivisions, and nonprofit cemeteries, and all real property used as a homestead as defined by law of any citizen of this state who is a former prisoner of war, as defined by law, and who has a total service-connected disability, shall be exempt from taxation; all personal property held as industrial inventories, including raw materials, work in progress and finished work on hand, by manufacturers and refiners, and all personal property held as goods, wares, merchandise, stock in trade or inventory for resale by distributors, wholesalers, or retail merchants or establishments shall be exempt from taxation; and all property, real and personal, not held for private or corporate profit and used exclusively for religious worship, for schools and colleges, for purposes purely charitable, for agricultural and horticultural societies, or for veterans' organizations may be exempted from taxation by general law. In addition to the above, household goods, furniture, wearing apparel and articles of personal use and adornment owned and used by a person in his home or dwelling place may be exempt from taxation by general law but any such law may provide for approximate restitution to the respective political subdivisions of revenues lost by reason of the exemption. All laws exempting from taxation property other than the property enumerated in this article, shall be void. The provisions of this section exempting certain personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments from taxation shall become effective, unless otherwise provided by law, in each county on January 1 of the year in which that county completes its first general reassessment as defined by law.

2. All revenues lost because of the exemption of certain personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments shall be replaced to each taxing authority within a county from a countywide tax hereby imposed on all property in subclass 3 of class 1 in each county. For the year in which the exemption becomes effective, the county clerk shall calculate the total revenue lost by all taxing authorities in the county and extend upon all property in subclass 3 of class 1 within the county, a tax at the rate necessary to produce that amount. The rate of tax levied in each county according to this subsection shall not be increased above the rate first imposed and will stand levied at that rate unless later reduced according to the provisions of subsection 3. The county collector shall disburse the proceeds according to the revenue lost by each taxing authority because of the exemption of such property in that county. Restitution of the revenues lost by any taxing district contained in more than one county shall be from the several counties according to the revenue lost because of the exemption of property in

each county. Each year after the first year the replacement tax is imposed, the amount distributed to each taxing authority in a county shall be increased or decreased by an amount equal to the amount resulting from the change in that district's total assessed value of property in subclass 3 of class 1 at the countywide replacement tax rate. In order to implement the provisions of this subsection, the limits set in section 11(b) of this article may be exceeded, without voter approval, if necessary to allow each county listed in section 11(b) to comply with this subsection.

3. Any increase in the tax rate imposed pursuant to subsection 2 of this section shall be decreased if such decrease is approved by a majority of the voters of the county voting on such decrease. A decrease in the increased tax rate imposed under subsection 2 of this section may be submitted to the voters of a county by the governing body thereof upon its own order, ordinance, or resolution and shall be submitted upon the petition of at least eight percent of the qualified voters who voted in the immediately preceding gubernatorial election.

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

**5. Because the availability of childcare supports the well-being of children, families, the workforce, and society as a whole, all property, real and personal, used primarily for the care of a child outside of his or her home may be exempted from taxation by general law. If a portion of the property of an individual or a for profit or nonprofit corporation, organization, or association is used for such childcare, an assessing authority may be authorized by general law to exempt from the assessment, levy, and collection of taxes such portion of the property of such individual, corporation, organization, or association that is used primarily for such childcare.**

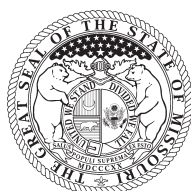
Section B. Pursuant to chapter 116, and other applicable constitutional provisions and laws of this state allowing the general assembly to adopt ballot language for the submission of this joint resolution to the voters of this state, the official summary statement of this resolution shall be as follows:

"Shall the Missouri Constitution be amended to allow places where individuals, corporations, organizations, and associations provide childcare outside of the child's home to be exempt from property tax? This is intended to make childcare more available, which would support the well-being of children, families, the workforce, and society as a whole."

STATE OF MISSOURI }  
Secretary of State } ss

I, John R. Ashcroft, Secretary of State of the state of Missouri, hereby certify that the foregoing is a full, true and complete copy of Constitutional Amendment No. 1, to be submitted to the qualified voters of the State of Missouri at the Special Election to be held the sixth day of August, 2024.

In TESTIMONY WHEREOF, I hereunto set my hand and affix the Great Seal of the State of Missouri, done at the City of Jefferson, this 28th day of May, 2024.



*John R. Ashcroft*

## CONSTITUTIONAL AMENDMENT NO. 4

[Proposed by the 101st General Assembly (Second Regular Session) SS 2 SJR 38]

### OFFICIAL BALLOT TITLE:

**Shall the Missouri Constitution be amended to authorize laws, passed before December 31st, 2026, that increase minimum funding for a police force established by a state board of police commissioners to ensure such police force has additional resources to serve its communities?**

This would authorize a law passed in 2022 increasing required funding by the City of Kansas City for police department requests from 20% of general revenue to 25%, an increase of \$38,743,646, though the City previously provided that level of funding voluntarily. No other state or local governmental entities estimate costs or savings.

Submitting to the qualified voters of Missouri, an amendment repealing section 21 of article X of the Constitution of Missouri, and adopting one new section in lieu thereof relating to the funding of law enforcement agencies.

*Be it resolved by the Senate, the House of Representatives 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 21, article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 21, to read as follows:

Section 21. 1. The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the general assembly or any state agency of counties or other political subdivisions, unless a state appropriation is made and disbursed to pay the county or other political subdivision for any increased costs.

**2. Notwithstanding the foregoing prohibitions, before December 31, 2026, the general assembly may by law increase minimum funding for a police force established by a state board of police commissioners to ensure such police force has additional resources to serve its communities.**

Section B. Pursuant to chapter 116, and other applicable constitutional provisions and laws of this state allowing the general assembly to adopt ballot language for the submission of this joint resolution to the voters of this state, the official summary statement of this resolution shall be as follows:

"Shall the Missouri Constitution be amended to authorize laws, passed before December 31, 2026, that increase minimum funding for a police force established by a state board of police commissioners to ensure such police force has additional resources to serve its communities?"

STATE OF MISSOURI }  
Secretary of State } ss

I, John R. Ashcroft, Secretary of State of the state of Missouri, hereby certify that the foregoing is a full, true and complete copy of Constitutional Amendment No. 4, to be submitted to the qualified voters of the State of Missouri at the Special Election to be held the sixth day of August, 2024.

In TESTIMONY WHEREOF, I hereunto set my hand and affix the Great Seal of the State of Missouri, done at the City of Jefferson, this 28th day of May, 2024.



*John R. Ashcroft*