

HB 1517 -- BALLOT LANGUAGE RELATING TO TAXATION

SPONSOR: Murphy

This bill specifies that the election authority for a political subdivision or special district must label taxation-related ballot measures submitted by the political subdivision or special district numerically or alphabetically, and that ballot measures cannot be labeled in any other descriptive manner.

The bill also requires any ballot measure seeking approval to add, change, or modify a tax on real property to express the effect of the proposed change within the ballot language in terms of the change in real dollars owed per \$100,000 of a property's market valuation.

The bill specifies that, if the voters in a political subdivision approve a temporary levy increase prior to the expiration of a previously approved temporary levy increase, the new tax rate ceiling will remain in effect only until the temporary levy increase expires under the terms originally approved by a vote of the people. At that time, the tax rate ceiling will be decreased by the amount of the temporary levy increase unless voters of the political subdivision are asked to approve an additional permanent increase and such increase is approved.

Beginning with the general assessment performed in 2023, when voters in a school district serving a census-designated place with more than 27,000 but fewer than 30,000 inhabitants and located in a county with more than one million inhabitants passes an increase in the school district's tax rate, the school district shall use the current tax rate ceiling and the increase approved by the voters in establishing the rates of levy for the tax year immediately following the election. If the assessed valuation of real property in a school district sees a reduction in value in the tax year immediately following the election, the school district may raise its tax rates so that the revenue received from its local real property tax rates equals the amount the school district would have received from the increased rates of levy had there been no reduction in the assessed valuation of real property in the school district. In the event of an increased tax rate ceiling, such rate shall be revenue neutral as required in Article X, Section 22 of the Constitution of Missouri.

This bill is similar to HS HCS HB 186 (2023).