HOUSE JOINT RESOLUTION NO. 121

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PERKINS.

5223H.01I   DANA RADEMAN MILLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Section 3 of Article X
  of the Constitution of Missouri, and adopting one new section in lieu thereof relating
  to payment of personal property taxes.

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
2 following the first Monday in November, 2022, or at a special election to be called by the
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for
4 adoption or rejection, the following amendment to Article X of the Constitution of the state of
5 Missouri:

Section A. Section 3, Article X, Constitution of Missouri, is repealed and one new
2 section adopted in lieu thereof, to be known as Section 3, to read as follows:

Section 3. Taxes may be levied and collected for public purposes only, and shall be
2 uniform upon the same class or subclass of subjects within the territorial limits of the
3 authority levying the tax. All taxes shall be levied and collected by general laws and shall be
4 payable during the fiscal or calendar year in which the property is assessed**, except that
5 personal property taxes may be paid in two equal installments, with half of the amount
6 paid by December thirty-first of the calendar year in which the property is assessed and
7 the remainder paid by July thirty-first of the year after such property is assessed**.
8 Except as otherwise provided in this constitution, the methods of determining the value of
9 property for taxation shall be fixed by law.

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