

HOUSE JOINT RESOLUTION NO. 69

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HUDSON.

3084H.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 sales tax exemptions for veterans.

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. Article X, Constitution of Missouri, is amended by adopting one new section, to be known as Section 6(c), to read as follows:

Section 6(c). 1. (1) All tangible personal property or services shall be exempt from any state sales or use tax and from any local sales or use tax levied upon the retail sales of such tangible personal property or services as provided in this subsection.

(2) The exemption provided in this subsection shall apply to such retail sales made to any disabled veteran who:

(a) Is a resident of this state;

(b) Has been separated under honorable conditions from active service in:

a. Any branch of the Armed Forces of the United States;

b. Any reserve component of the Armed Forces of the United States;

c. The National Guard of this state as defined in 32 U.S.C. Section 101, as amended; or

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 **d. Any defense force of this state as described in 32 U.S.C. Section 109, as**
13 **amended; and**

14 **(c) Has been certified by the United States Department of Veterans Affairs or its**
15 **successor agency to be in receipt of disability compensation at the one-hundred-percent**
16 **rate as a result of a service-connected disability claim allowed by the United States**
17 **Department of Veterans Affairs, with such disability being permanent and sustained**
18 **through military action or accident or resulting from disease contracted while in such**
19 **active service.**

20 **(3) Retail sales qualifying for the exemption authorized in this subsection shall**
21 **not exceed twenty-five thousand dollars per year per disabled veteran while the disabled**
22 **veteran is living.**

23 **(4) The exemption provided in this subsection shall apply to such retail sales**
24 **made to any individual who is the surviving spouse of a disabled veteran described in**
25 **subdivision (2) of this subsection if such disabled veteran is deceased and such surviving**
26 **spouse has not remarried.**

27 **(5) Retail sales qualifying for the exemption authorized in this subsection shall**
28 **not exceed one thousand dollars per year per surviving spouse who has not remarried.**

29 **(6) Retail sales for the benefit of a disabled veteran described in subdivision (2)**
30 **of this subsection that are made to the spouse of such disabled veteran or to a member of**
31 **the household in which such disabled veteran resides and who is authorized to make**
32 **purchases on the disabled veteran's behalf, when such disabled veteran is not present at**
33 **the sale, shall also be exempt from taxes as provided in this subsection.**

34 **2. (1) Any motor vehicle purchased by a disabled veteran as described in**
35 **subdivision (2) of subsection 1 of this section shall be exempt from any state sales tax**
36 **and from any local sales tax levied upon the purchase price of such motor vehicle as**
37 **provided in this subsection.**

38 **(2) The exemption provided in this subsection shall not be claimed by such**
39 **disabled veteran for more than one motor vehicle in a consecutive three-year period**
40 **unless the motor vehicle is a replacement for a motor vehicle that was destroyed and**
41 **declared by the insurer to be a total loss claim.**

42 **3. This section shall not be construed to exempt any disabled veteran as**
43 **described in subdivision (2) of subsection 1 of this section or such disabled veteran's**
44 **surviving spouse as described in subdivision (4) of subsection 1 of this section from any**
45 **federal, state, or local excise tax.**

46 **4. The general assembly may enact such laws and make such appropriations**
47 **necessary to implement the provisions of this section.**

48 **5. The department of revenue may promulgate any rules necessary to implement**
49 **the provisions of this section.**

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