

## PROCLAMATION

WHEREAS, by Senate Substitute No. 2 for Senate Joint Resolution No. 38, the One Hundred and First General Assembly of the State of Missouri, in the Second Regular Session, which convened on January 5, 2022, did direct 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 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Section A. Section 21, article X, Constitution of Missouri, is repealed and one new section adopted in lieu thereof, to be known as section 21, to read as follows:

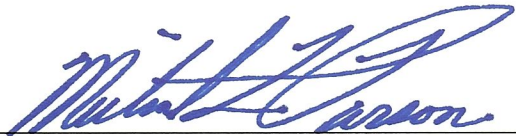
Section 21. 1. The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing 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.**


NOW THEREFORE, I, MICHAEL L. PARSON, GOVERNOR OF THE STATE OF MISSOURI, by virtue of the authority vested in me by the Constitution and laws of the State of Missouri, and having noted the aforesaid action of the Missouri General Assembly as entered in its Journal on May 13, 2022, and subsequent action by the Supreme Court of Missouri in an order dated April 30, 2024, do hereby call a special election to be held in this state on the 6th day of August, 2024, to be conducted in the manner provided by law, at which special election there shall be submitted to the qualified voters, by its ballot title, the foregoing proposed amendment to the Constitution, the same to appear on a separate ballot without party designation, and to be so submitted as to enable the electors to vote on the proposed amendment separately, as required by Section 2(b) of Article XII of the Constitution of Missouri.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 28th day of May, 2024.



  
MICHAEL L. PARSON  
GOVERNOR

ATTEST:

  
JOHN R. ASHCROFT  
SECRETARY OF STATE

## PROCLAMATION

WHEREAS, by Senate Joint Resolution No. 26, the One Hundred and Second General Assembly of the State of Missouri, in the First Regular Session, which convened on January 4, 2023, did direct 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 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.**

NOW THEREFORE, I, MICHAEL L. PARSON, GOVERNOR OF THE STATE OF MISSOURI, by virtue of the authority vested in me by the Constitution and laws of the State of Missouri, and having noted the aforesaid action of the Missouri General Assembly as entered in its Journal on May 12, 2023, do hereby call a special election to be held in this state on the 6th day of August, 2024, to be conducted in the manner provided by law, at which special election there shall be submitted to the qualified voters, by its ballot title, the foregoing proposed amendment to the Constitution, the same to appear on a separate ballot without party designation, and to be so submitted as to enable the electors to vote on the proposed amendment separately, as required by Section 2(b) of Article XII of the Constitution of Missouri.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 28th day of May, 2024.



MICHAEL L. PARSON  
GOVERNOR

ATTEST:

JOHN R. ASHCROFT  
SECRETARY OF STATE