

# MAVO

## Legislative Priorities



2026

Missouri Association of Veterans Organization

*“You get what you **FIGHT** for ... Not what you **HOPE** for ...”*

## MAVO Legislative Priorities – 2026

### MAVO Position Statement

*At this time, these are the bills MAVO supports; positions may evolve as legislation progresses.*

- MAVO **always supports** the **full, long-term funding of the Missouri Veterans Commission (MVC)** ; **this is always our top priority until the end of time!**
- Support for **HJR 115** (Griffith) and **SJR 88** (Carter) – 100% Disabled Veterans Property Tax and Homestead Exemption.
- Support for **HB 2672, HB 2588, and HB 2869** (Jones) – Personal Property Tax Credits and Homestead Exemptions.
- Anticipating legislation addressing unaccredited claims consultants (“**Claim Sharks**”).
- Additional veteran-related bills may be added as filed or amended.
- MAVO is supportive of any legislation that strengthens and increases any funding for the Missouri Veterans Commission (MVC).

### Action Needed

*“You get what you **FIGHT** for ... Not what you **HOPE** for ...”*

- Encourage Missouri legislators to co-sponsor MAVO-supported measures.
- Push MAVO social media & email campaigns.
- Invite legislators to veterans’ events to meet local veterans and families.
- Support transparency, accountability, and veteran-centered reforms.

## HJR 115 – Disabled Veterans Homestead Property Tax Exemption

*HJR 115 proposes a constitutional amendment to exempt the primary residence of 100% permanently and totally disabled veterans from property taxes.*

- **Provides meaningful tax relief for Missouri’s most severely disabled veterans.** This resolution proposes a constitutional amendment to exempt eligible disabled veterans from property taxes on their primary residence.
- **Targets veterans who are 100% permanently and totally disabled.** The exemption focuses on veterans with the highest level of service-connected disability, ensuring relief is directed to those most impacted.
- **Protects veterans’ ability to remain in their homes.** Eliminating property taxes helps prevent financial hardship, foreclosure risk, and housing instability for disabled veterans and their families.
- **Recognizes service-connected sacrifice, not income level.** Benefits are based on disability status earned through service, not income thresholds or means testing.
- **Aligns Missouri with neighboring and veteran-friendly states.** Many states already offer full or substantial homestead exemptions for 100% disabled veterans; HJR 115 brings Missouri in line with best practices.
- **Provides constitutional clarity and long-term stability.** Placing the exemption in the Missouri Constitution ensures consistency, durability, and protection from future policy erosion.
- **Honors veterans while maintaining a narrow, targeted scope.** The exemption applies only to a veteran’s primary residence and does not create broad or unlimited tax exemptions.

**MAVO Urges the Missouri General Assembly to:**

**Pass Bill No. HJR 115 Sponsor: Griffith**

**MAVO encourages passage of SJR 115 because it empowers Missouri voters to safeguard long-term support, stability, and accountability for programs that serve veterans and their families.**

- Notes: \_\_\_\_\_  
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- **Co-Sponsors:** Bill Hardwick (Dist 121), Lane Roberts (Dist.161), & Bill Irwin (Dist. 55)

\_\_\_\_\_

- Meeting with (Legislator) \_\_\_\_\_ Date \_\_\_\_\_

- Name & Organization : \_\_\_\_\_

SECOND REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 115

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE GRIFFITH.

4527H.011

JOSEPH ENGLER, Chief Clerk

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## JOINT RESOLUTION

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 property tax exemptions.

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*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, 2026, 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. **(1) As used in this subsection, the following terms mean:**

**(a) "Disabled Veteran", an individual who:**

**a. Is a resident of this state;**

**b. Has been separated under honorable conditions from active service in:**

**(i) Any branch of the Armed Forces of the United States;**

**(ii) Any reserve component of the Armed Forces of the United States;**

**(iii) The National Guard of a state as defined under 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.

9           (iv) Any defense force of a state as described in 32 U.S.C. Section 109, as  
10 amended; and

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

17           (b) "Homestead", the real property located within the state of Missouri that is  
18 actually owned and occupied by a disabled veteran or surviving spouse as his or her  
19 primary residence, not to exceed two and one-half acres of land surrounding it as is  
20 reasonably necessary for use of the dwelling as a home but less any portion of such  
21 property that is used for commercial purposes. If the property, or a portion of the  
22 property, is rented out to another person for more than six months of any one-year  
23 period it is presumed to be used for commercial purposes. A disabled veteran or  
24 surviving spouse shall not claim more than one primary residence;

25           (c) "Surviving spouse", the living spouse of a deceased disabled veteran.

26           (2) All property, real and personal, of the state, counties and other political  
27 subdivisions, and nonprofit cemeteries, ~~and~~ all real property used as a homestead as defined  
28 by law of any citizen of this state who is a former prisoner of war~~;~~ as defined by law~~, and~~  
29 ~~who has a total service-connected disability~~, and all real property used as a homestead of  
30 any disabled veteran who has a total service-connected disability or of any surviving  
31 spouse of such disabled veteran, as such terms are defined under subdivision (1) of this  
32 subsection and subject to the provisions of subdivision (3) of this subsection, shall be  
33 exempt from taxation; all personal property held as industrial inventories, including raw  
34 materials, work in progress and finished work on hand, by manufacturers and refiners, and all  
35 personal property held as goods, wares, merchandise, stock in trade or inventory for resale by  
36 distributors, wholesalers, or retail merchants or establishments shall be exempt from taxation;  
37 and all property, real and personal, not held for private or corporate profit and used  
38 exclusively for religious worship, for schools and colleges, for purposes purely charitable, for  
39 agricultural and horticultural societies, or for veterans' organizations may be exempted from  
40 taxation by general law. In addition to the above, household goods, furniture, wearing apparel  
41 and articles of personal use and adornment owned and used by a person in his home or  
42 dwelling place may be exempt from taxation by general law but any such law may provide for  
43 approximate restitution to the respective political subdivisions of revenues lost by reason of  
44 the exemption. All laws exempting from taxation property other than the property  
45 enumerated in this article, shall be void. The provisions of this section exempting certain

46 personal property of manufacturers, refiners, distributors, wholesalers, and retail merchants  
47 and establishments from taxation shall become effective, unless otherwise provided by law, in  
48 each county on January 1 of the year in which that county completes its first general  
49 reassessment as defined by law.

50 **(3) If the disabled veteran dies, the surviving spouse shall continue to receive the**  
51 **exemption authorized under this subsection, provided that the surviving spouse uses,**  
52 **occupies, and maintains the real property for which the disabled veteran was granted**  
53 **the original exemption as his or her homestead and such property is not sold. If the**  
54 **surviving spouse sells the homestead or relocates so that the real property is no longer**  
55 **used as a homestead by the surviving spouse, the exemption shall expire.**

56 2. All revenues lost because of the exemption of certain personal property of  
57 manufacturers, refiners, distributors, wholesalers, and retail merchants and establishments  
58 shall be replaced to each taxing authority within a county from a countywide tax hereby  
59 imposed on all property in subclass 3 of class 1 in each county. For the year in which the  
60 exemption becomes effective, the county clerk shall calculate the total revenue lost by all  
61 taxing authorities in the county and extend upon all property in subclass 3 of class 1 within  
62 the county, a tax at the rate necessary to produce that amount. The rate of tax levied in each  
63 county according to this subsection shall not be increased above the rate first imposed and  
64 will stand levied at that rate unless later reduced according to the provisions of subsection 3.  
65 The county collector shall disburse the proceeds according to the revenue lost by each taxing  
66 authority because of the exemption of such property in that county. Restitution of the  
67 revenues lost by any taxing district contained in more than one county shall be from the  
68 several counties according to the revenue lost because of the exemption of property in each  
69 county. Each year after the first year the replacement tax is imposed, the amount distributed  
70 to each taxing authority in a county shall be increased or decreased by an amount equal to the  
71 amount resulting from the change in that district's total assessed value of property in subclass  
72 3 of class 1 at the countywide replacement tax rate. In order to implement the provisions of  
73 this subsection, the limits set in section 11(b) of this article may be exceeded, without voter  
74 approval, if necessary to allow each county listed in section 11(b) to comply with this  
75 subsection.

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

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

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# SJR 88 Disabled Veterans Homestead Property Tax Exemption

*The purpose SJR 88 proposes a constitutional amendment to exempt eligible disabled veterans from property taxes on their primary residence.*

- **Targeted Eligibility** - The exemption applies to veterans who are 100% permanently and totally disabled due to service-connected conditions.
- **Veteran Stability** - Removing property taxes helps severely disabled veterans remain in their homes and reduces financial strain on veterans and their families.
- **Service-Connected Recognition** - Eligibility is based on VA-certified service-connected disability status, not income level or means testing.
- **Statewide Consistency** - Placing the exemption in the Missouri Constitution ensures consistent, uniform application across all counties.
- **Focused & Responsible Relief** - The exemption is limited to a veteran's primary residence and avoids broad or unintended tax exemptions.

**MAVO Urges the Missouri General Assembly to:**

**Pass Bill No. SJR 88 Sponsor: Carter**

MAVO encourages passage of HB 2869 and SJR 88 because together they reinforce Missouri's long-term commitment to veterans by protecting stable funding, authority, and voter-supported oversight for essential veteran programs and services.

- Notes: \_\_\_\_\_  
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- Co-Sponsors: \_\_\_\_\_
- Meeting with (Legislator) \_\_\_\_\_ Date \_\_\_\_\_
- Name & Organization : \_\_\_\_\_



SECOND REGULAR SESSION

# SENATE JOINT RESOLUTION NO. 88

## 103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CARTER.

4329S.01I

KRISTINA MARTIN, Secretary

## JOINT RESOLUTION

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 disabled veterans.

*Be it resolved by the Senate, the House of Representatives concurring therein:*

That at the next general election to be held in the  
2 state of Missouri, on Tuesday next following the first Monday  
3 in November, 2026, or at a special election to be called by  
4 the governor for that purpose, there is hereby submitted to  
5 the qualified voters of this state, for adoption or  
6 rejection, the following amendment to article X of the  
7 Constitution of the state of Missouri:

Section A. Section 6, article X, Constitution of Missouri,  
2 is repealed and one new section adopted in lieu thereof, to be  
3 known as section 6, to read as follows:

Section 6. 1. **(1) As used in this subsection, the**  
2 **following terms mean:**

3 **(a) "Disabled veteran", an individual who:**

4 **a. Is a resident of this state;**

5 **b. Has been separated under honorable conditions from**  
6 **active service in:**

7 **(i) Any branch of the Armed Forces of the United**  
8 **States;**

9 **(ii) Any reserve component of the Armed Forces of the**  
10 **United States;**

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

11           (iii) The National Guard of this state as defined in  
12 32 U.S.C. Section 101, as amended; or

13           (iv) Any defense force of this state as described in  
14 32 U.S.C. Section 109, as amended; and

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

23           (b) "Surviving spouse", the living spouse of a  
24 deceased disabled veteran as defined under this subdivision.

25           (2) All property, real and personal, of the state,  
26 counties and other political subdivisions, and nonprofit  
27 cemeteries, [and] all real property used as a homestead as  
28 defined by law of any citizen of this state who is a former  
29 prisoner of war, as defined by law[, and who has a total  
30 service-connected disability], and all real property used as  
31 a homestead as defined by law of any disabled veteran or of  
32 any surviving spouse of a deceased disabled veteran, subject  
33 to the provisions of subdivision (3) of this subsection,  
34 shall be exempt from taxation; all personal property held as  
35 industrial inventories, including raw materials, work in  
36 progress and finished work on hand, by manufacturers and  
37 refiners, and all personal property held as goods, wares,  
38 merchandise, stock in trade or inventory for resale by  
39 distributors, wholesalers, or retail merchants or  
40 establishments shall be exempt from taxation; and all  
41 property, real and personal, not held for private or  
42 corporate profit and used exclusively for religious worship,

43 for schools and colleges, for purposes purely charitable,  
44 for agricultural and horticultural societies, or for  
45 veterans' organizations may be exempted from taxation by  
46 general law. In addition to the above, household goods,  
47 furniture, wearing apparel and articles of personal use and  
48 adornment owned and used by a person in his home or dwelling  
49 place may be exempt from taxation by general law but any  
50 such law may provide for approximate restitution to the  
51 respective political subdivisions of revenues lost by reason  
52 of the exemption. All laws exempting from taxation property  
53 other than the property enumerated in this article, shall be  
54 void. The provisions of this section exempting certain  
55 personal property of manufacturers, refiners, distributors,  
56 wholesalers, and retail merchants and establishments from  
57 taxation shall become effective, unless otherwise provided  
58 by law, in each county on January 1 of the year in which  
59 that county completes its first general reassessment as  
60 defined by law.

61       **(3) If the disabled veteran dies, the surviving spouse**  
62 **shall continue to receive the exemption authorized under**  
63 **this subsection, provided that the surviving spouse uses,**  
64 **occupies, and maintains the real property that the disabled**  
65 **veteran was granted the original exemption as his or her**  
66 **homestead and such property is not sold. If the surviving**  
67 **spouse sells the homestead or relocates so that the real**  
68 **property is no longer used as a homestead by the surviving**  
69 **spouse, the exemption shall expire.**

70       2. All revenues lost because of the exemption of  
71 certain personal property of manufacturers, refiners,  
72 distributors, wholesalers, and retail merchants and  
73 establishments shall be replaced to each taxing authority  
74 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

107 thereof upon its own order, ordinance, or resolution and  
108 shall be submitted upon the petition of at least eight  
109 percent of the qualified voters who voted in the immediately  
110 preceding gubernatorial election.

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

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## Missouri HB 2869 – Disabled Veterans Homestead Tax Credit

*The purpose of HB 2869 creates a local real property tax credit for disabled veterans.*

- **Local Control** - Participation is optional and controlled at the county level, allowing flexibility based on local needs and budgets.
- **Targeted Support** - The credit is designed specifically for veterans with service-connected disabilities.
- **Veteran Stability** - Reducing property taxes helps disabled veterans remain in their homes, manage medical expenses, and maintain independence.
- **Fiscal Responsibility** - Credits are treated as revenue received, protecting local taxing authorities from revenue shortfalls.
- **Fair & Balanced Approach** - The bill delivers targeted relief without broad exemptions or shifting the tax burden to other taxpayers.

**MAVO Urges the Missouri General Assembly to:**

**Pass Bill No. HB 2869 Sponsor: Jones**

MAVO encourages passage of HB 2869 because it strengthens Missouri's commitment to veterans by protecting and enhancing programs and services that directly support veteran well-being, stability, and long-term care.

- Notes: \_\_\_\_\_  
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- Co-Sponsors: \_\_\_\_\_
- Meeting with (Legislator) \_\_\_\_\_ Date \_\_\_\_\_
- Name & Organization : \_\_\_\_\_

SECOND REGULAR SESSION

# HOUSE BILL NO. 2869

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JONES (12).

6021H.02I

JOSEPH ENGLER, Chief Clerk

### AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a local real property tax credit for certain disabled veterans.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.1052, to read as follows:

**137.1052. 1. This section shall be known and may be cited as the "Missouri Disabled Veteran Homestead Tax Credit Act".**

**2. As used in this section, the following terms mean:**

**(1) "County", any county or city not within a county in this state;**

**(2) "Disability rating", the percentage of disability assigned to a disabled veteran by the United States Department of Veterans Affairs, reflecting the degree to which the veteran's disability impacts the veteran's ability to work and perform daily activities;**

**(3) "Disabled veteran", a Missouri resident who has been separated under honorable conditions from active service in any branch or reserve component of the Armed Forces of the United States or the National Guard of a state as defined in 32 U.S.C. Section 101, as amended, and has a service-connected disability and has received a disability rating of one hundred percent permanent and total as certified by the United States Department of Veterans Affairs;**

**(4) "Eligible owner", an individual who is a disabled veteran, is the owner of record of the qualified residence or has a legal or equitable interest in a qualified**

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.

17 residence as evidenced by a written instrument, and is liable for the payment of real  
18 property taxes on the qualified residence;

19 (5) "Homestead", the residential real property that is used as a primary  
20 residence and the adjacent real property as is reasonably necessary for use of the  
21 residence as a home dwelling;

22 (6) "Primary residence", the real property owned and occupied by an eligible  
23 owner as the principal place of residence, and not to exceed five acres of land  
24 surrounding it as is reasonably necessary for use of the dwelling as a home;

25 (7) "Qualified amount", for any eligible owner in a given tax year, the total  
26 amount of real property taxes levied and imposed on the qualified residence and shall  
27 include all ad valorem taxes levied on the qualified residence by any county or other  
28 political subdivision including, but not limited to, county levies, municipal levies, school  
29 district levies including bonded indebtedness levies, fire protection district levies, library  
30 district levies, and any other local ad valorem levy authorized by law, but shall exclude  
31 the levy imposed for the state blind pension fund;

32 (8) "Qualified residence", the homestead of an eligible owner that has a market  
33 value not to exceed five hundred thousand dollars, but less any portion of that property  
34 that is used for commercial purposes. If the property, or a portion of the property, is  
35 rented out to another person for more than six months, it is presumed to be used for  
36 commercial purposes. No more than one property per qualified owner per tax year  
37 shall be claimed as a qualified residence under this section;

38 (9) "Real property tax credit", a credit against an eligible owner's liability for  
39 tax on the qualified residence that is levied and imposed by the governing body of a  
40 county or other political subdivision of this state with the power to levy and impose taxes  
41 on real property in this state.

42 3. (1) As allowed by the authority granted under Article X, Section 6(a) of the  
43 Constitution of Missouri, for all tax years beginning on or after January 1, 2027, a  
44 county may grant an annual real property tax credit, as calculated in this subsection, for  
45 the qualified residence of an eligible owner if such county adopts an order, ordinance, or  
46 resolution authorizing such real property tax credit in such county.

47 (2) The qualified amount of a real property tax credit provided under this  
48 section shall be equal to the percentage of the tax credit as adopted by the county under  
49 this section.

50 (3) A county may grant a tax credit under this section for any percentage of the  
51 qualified amount that does not exceed one hundred percent of the eligible owner's  
52 liability for tax on the qualified residence under this section. Such percentage shall be  
53 stated in any vote taken by the governing body of the county under subsection 8 of this



54 section. Before January first of any year, the governing body of such county may, by  
55 ordinance, adjust the percentage of the tax credit for the next year of general  
56 reassessment.

57 (4) If the total market value of the dwelling and surrounding acreage does not  
58 exceed five hundred thousand dollars, ownership of additional acreage shall not  
59 disqualify an owner from eligibility under the provisions of this section.

60 4. The real property tax credit under this section carries over to the benefit of  
61 the eligible owner's surviving spouse as long as the spouse holds the legal or beneficial  
62 title to the qualified residence, permanently resides therein, and does not remarry. No  
63 real property tax credit shall be allowed for the tax year in which the surviving spouse  
64 remarries, no longer holds legal or beneficial title, or relocates to a different primary  
65 residence.

66 5. Real property tax credits issued under the provisions of this section shall not  
67 be refundable. No real property tax credit claimed under this section shall be carried  
68 forward to any subsequent tax year. The real property tax credit allowed under this  
69 section shall not be transferred, assigned, sold, or otherwise conveyed, except as  
70 provided under this section.

71 6. Real property tax credits authorized under the provisions of this section shall  
72 not reduce assessed valuation and shall not be construed as an exemption from real  
73 property taxes. The security for any bonded indebtedness based on assessed valuation  
74 shall remain intact.

75 7. An eligible owner who receives a real property tax credit granted under this  
76 section shall not be eligible for any other real property tax relief, the property tax  
77 credits under sections 135.010 to 135.035, or any other tax credits relating to the eligible  
78 owner's qualified residence under this chapter or chapter 135.

79 8. Participation in the program under this section is optional as follows:

80 (1) Any county may, by a majority affirmative vote of the governing body of  
81 such county, opt in to the provisions of this section for the next year of the general  
82 reassessment, prior to January first of any year;

83 (2) If the county opts in to the provisions of this section, participation in this  
84 program for an eligible owner is also optional. An eligible owner electing to participate  
85 in the provisions under this section may opt in by notifying the local collector's office or  
86 other entity of such election to request a real property tax credit; and

87 (3) The governing body of the county may, by a majority affirmative vote, opt to  
88 rescind and cease the real property tax credit program authorized under this section  
89 and previously adopted by the governing body, for the next year of the general

90 reassessment, prior to January first of any year. Any rescission shall be prospective only  
91 and shall affect real property tax credits previously applied.

92       9. The governing body of the county may adopt reasonable procedures and  
93 promulgate ordinances, rules, and regulations in order to implement and administer the  
94 provisions of this section.

95       10. The assessor's office, collector's office, or other entity designated by rule,  
96 regulation, or ordinance shall administer the real property tax credit allowed under this  
97 section in the same manner as the tax credit authorized under section 137.1050 and shall  
98 be subject to similar application, verification, and renewal procedures as adopted by  
99 such county, if applicable. Eligibility determinations shall be made in accordance with  
100 guidelines established by this section and any additional local rules or regulations.

101       11. For the purposes of calculating property tax levies under section 137.073, and  
102 for all other laws prescribing the distribution or allocation of property tax revenues, the  
103 total amount of real property tax credits authorized under this section shall be  
104 considered tax revenue actually received by the county or other political subdivision.

105       12. A real property tax credit granted under this section shall not affect the  
106 process of setting the tax rate as required under Article X, Section 22 of the Constitution  
107 of Missouri and section 137.073 in any prior, current, or subsequent tax year.

108       13. Nothing in this section shall impair the obligation of any contract, reduce or  
109 restrict the taxing authority of any political subdivision, or alter the calculation of  
110 assessed valuation for the purposes of bonded indebtedness.

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## Missouri HB 2588 – Disabled Veterans Homestead Tax Credit (Expanded)

*HB 2588 reduces the property tax burden on disabled veterans' primary residences.*

- **Optional & Localized** - Counties choose whether to adopt the credit, preserving local decision-making authority.
- **Service-Connected Disability Emphasis** - Designed to assist veterans with significant disability ratings.
- **Strengthening Missouri's Commitment** - Builds upon existing programs to better recognize veterans' sacrifices.
- **Housing Stability** - Helps veterans maintain secure housing while managing healthcare and daily living costs.
- **Protection for Taxing Authorities** - Credits are considered revenue received, preventing levy increases.
- **Responsible Policy Design** - A focused, fiscally responsible solution without broad tax shifts.

**MAVO Urges the Missouri General Assembly to:**

**Pass Bill No. HB 2588 Sponsor: Jones**

MAVO encourages passage of HB 2588 because it supports Missouri's veterans by improving access to essential benefits and services while reinforcing the state's commitment to honoring and caring for those who have served.

- Notes: \_\_\_\_\_  
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- **Co-Sponsors:** Melissa Schmidt (Dist.141), Ron Fowler (Dist.31), & Bennie Cook (Dist.143)  
\_\_\_\_\_
- Meeting with (Legislator) \_\_\_\_\_ Date \_\_\_\_\_
- Name & Organization : \_\_\_\_\_

SECOND REGULAR SESSION

# HOUSE BILL NO. 2588

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JONES (12).

5906H.01I

JOSEPH ENGLER, Chief Clerk

### AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a local real property tax credit for certain disabled veterans.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.1053, to read as follows:

**137.1053. 1. The section shall be known and may be cited as the "Missouri Disabled Veteran Homestead Tax Credit Act".**

**2. As used in this section, the following terms mean:**

**(1) "County", any county or city not within a county in this state;**

**(2) "Disability rating", the percentage of disability assigned to a disabled veteran by the United States Department of Veterans Affairs, reflecting the degree to which the veteran's disability impacts his or her ability to work and perform daily activities;**

**(3) "Disabled veteran", a Missouri resident who has been separated under honorable conditions from active service in any branch or reserve component of the Armed Forces of the United States or the National Guard of a state as defined in 32 U.S.C. Section 101, as amended, and has a service-connected disability and has received a disability rating of one hundred percent permanent and total as certified by the United States Department of Veterans Affairs;**

**(4) "Eligible owner", an individual who is a disabled veteran, is the owner of record of the qualified residence or has a legal or equitable interest in a qualified**

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.

17 residence as evidenced by a written instrument, and is liable for the payment of real  
18 property taxes on the qualified residence;

19 (5) "Homestead", the residential real property that is used as a primary  
20 residence and the adjacent real property as is reasonably necessary for use of the  
21 residence as a home dwelling;

22 (6) "Primary residence", the real property owned and occupied by an eligible  
23 owner as the principal place of residence, and not to exceed five acres of land  
24 surrounding it as is reasonably necessary for use of the dwelling as a home;

25 (7) "Qualified amount", for any eligible owner in a given tax year, the total  
26 amount of real property taxes levied and imposed on the qualified residence and shall  
27 include all ad valorem taxes levied on the qualified residence by any county or other  
28 political subdivision including, but not limited to, county levies, municipal levies, school  
29 district levies including bonded indebtedness levies, fire protection district levies, library  
30 district levies, and any other local ad valorem levy authorized by law, but shall exclude  
31 the levy imposed for the state blind pension fund;

32 (8) "Qualified residence", the homestead of an eligible owner that has a market  
33 value not to exceed five hundred thousand dollars, but less any portion of that property  
34 that is used for commercial purposes. If the property, or a portion of the property, is  
35 rented out to another person for more than six months, it is presumed to be used for  
36 commercial purposes. No more than one property per qualified owner per tax year  
37 shall be claimed as a qualified residence under this section;

38 (9) "Real property tax credit", a credit against an eligible owner's liability for  
39 tax on the qualified residence that is levied and imposed by the governing body of a  
40 county or other political subdivision of this state with the power to levy and impose taxes  
41 on real property in this state.

42 3. (1) As allowed by the authority granted under Article X, Section 6(a) of the  
43 Constitution of Missouri, for all tax years beginning on or after January 1, 2027, a  
44 county may grant an annual real property tax credit, as calculated in this subsection, for  
45 the qualified residence of an eligible owner if such county adopts an order, ordinance, or  
46 resolution authorizing such real property tax credit in such county.

47 (2) The amount of a real property tax credit provided under this section shall be  
48 equal to the qualified amount of real property taxes levied and imposed on the eligible  
49 owner's qualified residence for such tax year, excluding the levy for the state blind  
50 pension fund.

51 (3) If the total market value of the dwelling and surrounding acreage does not  
52 exceed five hundred thousand dollars, ownership of additional acreage shall not  
53 disqualify an owner from eligibility under the provisions of this section.

54           **4. The real property tax credit under this section carries over to the benefit of**  
55 **the eligible owner's surviving spouse as long as the spouse holds the legal or beneficial**  
56 **title to the qualified residence, permanently resides therein, and does not remarry. No**  
57 **real property tax credit shall be allowed for the tax year in which the surviving spouse**  
58 **remarries, no longer holds legal or beneficial title, or relocates to a different primary**  
59 **residence.**

60           **5. Real property tax credits issued under the provisions of this section shall not**  
61 **be refundable. No real property tax credit claimed under this section shall be carried**  
62 **forward to any subsequent tax year. The real property tax credit allowed under this**  
63 **section shall not be transferred, assigned, sold, or otherwise conveyed, except as**  
64 **provided under this section.**

65           **6. Real property tax credits authorized under the provisions of this section shall**  
66 **not reduce assessed valuation and shall not be construed as an exemption from real**  
67 **property taxes. The security for any bonded indebtedness based on assessed valuation**  
68 **shall remain intact.**

69           **7. An eligible owner who receives a real property tax credit granted under this**  
70 **section shall not be eligible for any other real property tax relief, the property tax**  
71 **credits under sections 135.010 to 135.035, or any other tax credits relating to the eligible**  
72 **owner's qualified residence under this chapter or chapter 135.**

73           **8. Participation in the program under this section is optional as follows:**

74           **(1) Any county may, by a majority affirmative vote of the governing body of**  
75 **such county, opt in to the provisions of this section for the next year of the general**  
76 **reassessment, prior to January first of any year;**

77           **(2) If the county opts in to the provisions of this section, participation in this**  
78 **program for an eligible owner is also optional. An eligible owner electing to participate**  
79 **in the provisions under this section may opt in by notifying the local collector's office or**  
80 **other entity of such election to request a real property tax credit; and**

81           **(3) The governing body of the county may, by a majority affirmative vote, opt to**  
82 **rescind and cease the real property tax credit program authorized under this section**  
83 **and previously adopted by the governing body, for the next year of the general**  
84 **reassessment, prior to January first of any year. Any rescission shall be prospective only**  
85 **and shall affect real property tax credits previously applied.**

86           **9. The governing body of the county may adopt reasonable procedures and**  
87 **promulgate ordinances, rules, and regulations in order to implement and administer the**  
88 **provisions of this section.**

89           **10. The assessor's office, collector's office, or other entity designated by rule,**  
90 **regulation, or ordinance shall administer the real property tax credit allowed under this**

91 section in the same manner as the tax credit authorized under section 137.1050 and shall  
92 be subject to similar application, verification, and renewal procedures as adopted by  
93 such county, if applicable. Eligibility determinations shall be made in accordance with  
94 guidelines established by this section and any additional local rules or regulations.

95       **11. For the purposes of calculating property tax levies under section 137.073, and**  
96 **for all other laws prescribing the distribution or allocation of property tax revenues, the**  
97 **total amount of real property tax credits authorized under this section shall be**  
98 **considered tax revenue actually received by the county or other political subdivision.**

99       **12. A real property tax credit granted under this section shall not affect the**  
100 **process of setting the tax rate as required under Article X, Section 22 of the Constitution**  
101 **of Missouri and section 137.073 in any prior, current, or subsequent tax year.**

102       **13. Nothing in this section shall impair the obligation of any contract, reduce or**  
103 **restrict the taxing authority of any political subdivision, or alter the calculation of**  
104 **assessed valuation for the purposes of bonded indebtedness.**

✓

# Missouri HB 2672 – Disabled Veterans Personal Property Tax Credit

*(Missouri Disabled Veteran Personal Property Tax Credit Act)*

*This bill honors Missouri's disabled veterans in a practical, meaningful way. Veterans with significant service-connected disabilities often face reduced earning capacity. HB 2672 provides targeted relief on personal property taxes for their vehicles.*

- **Local Option** - Counties may opt in; no mandate imposed.
- **Disability-Based Structure** - Credit is tied directly to VA disability ratings (e.g., 80% rating = 80% credit).
- **Fiscal Safeguards** - Credits are treated as revenue received, protecting schools and local governments.
- **Limited & Targeted Relief** - Applies to up to two personal vehicles; not refundable or transferable.
- **Administrative Clarity** - Annual VA documentation required; simplified renewal for permanent ratings.
- **Veteran Mobility & Independence** - Recognizes the importance of personal vehicles for medical care, employment, and daily life.

**MAVO Urges the Missouri General Assembly to:**

**Pass Bill No. HB 2672 Sponsor: Jones**

MAVO encourages passage of HB 2672 because it strengthens Missouri's ability to responsibly support veterans and their families by preserving stable funding and authority for essential veteran programs, ensuring long-term care, services, and accountability.

- Notes: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- **Co-Sponsors:** Brandon Phelps (Dist.54), Melissa Schmidt (Dist.141), & Ron Fowler (Dist.31)

\_\_\_\_\_

- Meeting with (Legislator) \_\_\_\_\_ Date \_\_\_\_\_
- Name & Organization : \_\_\_\_\_



SECOND REGULAR SESSION

# HOUSE BILL NO. 2672

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JONES (12).

6213H.01I

JOSEPH ENGLER, Chief Clerk

### AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to a local personal property tax credit for certain disabled veterans.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.1054, to read as follows:

**137.1054. 1. This section shall be known and may be cited as the "Missouri Disabled Veteran Personal Property Tax Credit Act".**

**2. As used in this section, the following terms mean:**

**(1) "County", any county or city not within a county in this state;**

**(2) "Credit percentage", the same percentage as the eligible veteran's disability rating, not to exceed one hundred percent;**

**(3) "Disability rating", the percentage of disability assigned to a disabled veteran by the United States Department of Veterans Affairs, reflecting the degree to which the veteran's disability impacts his or her ability to work and perform daily activities, expressed as a whole number percentage;**

**(4) "Disabled veteran", a Missouri resident who has been separated under honorable conditions from active service in any branch or reserve component of the Armed Forces of the United States or the National Guard of a state as defined in 32 U.S.C. Section 101, as amended, and has a service-connected disability and has received a disability rating of seventy percent or greater, as certified by the United States Department of Veterans Affairs;**

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.

17           (5) "Eligible veteran", an individual who is a disabled veteran, is a resident of  
18 the county adopting an ordinance under this section, owns and maintains a qualified  
19 vehicle in this state, and is liable for the payment of personal property taxes on the  
20 qualified vehicle;

21           (6) "Personal property tax credit", a credit against an eligible owner's liability  
22 for tax on the qualified residence that is levied and imposed by the governing body of a  
23 county or other political subdivision of this state with the power to levy and impose taxes  
24 on real property in this state;

25           (7) "Qualified personal property assessment", the total assessed valuation of  
26 each qualified vehicle as determined annually by the county assessor;

27           (8) "Qualified tax liability", the total personal property taxes levied on each  
28 qualifying vehicle for the tax year, excluding any taxes levied for the blind pension fund;

29           (9) "Qualified vehicle", a motor vehicle titled solely in the name of the eligible  
30 veteran or jointly with the eligible veteran's spouse, licensed in Missouri as required  
31 under chapter 301, and used primarily for personal, noncommercial purposes.

32           3. (1) For all tax years beginning on or after January 1, 2027, a county may  
33 authorize a personal property tax credit for eligible veterans in an amount equal to the  
34 credit percentage applied to the qualified tax liability for each qualified vehicle, up to  
35 two vehicles, if such county adopts an order, ordinance, or resolution authorizing such  
36 personal property tax credit.

37           (2) A county that adopts and authorizes a personal property tax credit under the  
38 provisions of this section may authorize:

39           (a) A uniform credit percentage equal to the eligible veteran's disability rating;  
40 or

41           (b) A schedule of credit percentages based on disability rating tiers, provided  
42 that no credit shall be granted for a disability rating below seventy percent.

43           4. (1) For each tax year in which a personal property tax credit is authorized  
44 under this section, the county collector shall apply the credit or credits to the eligible  
45 veteran's personal property tax bill after determining the total amount of his or her  
46 qualified tax liability.

47           (2) Personal property tax credits authorized under the provisions of this section  
48 shall reduce the amount of personal property taxes the eligible veteran is required to  
49 pay but shall not alter the assessed valuation of the qualified vehicle, the levy applied by  
50 any taxing authority, or the tax base used by any taxing authority and shall not be  
51 construed as an exemption from personal property taxes. The eligible veteran shall  
52 remain responsible for all taxes levied for the blind pension fund, which shall not be  
53 subject to any credit authorized under this section.

54           **(3) Personal property tax credits issued under the provisions of this section shall**  
55 **not be refundable. No personal property tax credit claimed under this section shall be**  
56 **carried forward to any subsequent tax year. The personal property tax credit allowed**  
57 **under this section shall not be transferred, assigned, sold, or otherwise conveyed.**

58           **5. An eligible veteran shall annually provide a copy of his or her current**  
59 **disability rating letter from the Department of Veterans Affairs and proof of ownership**  
60 **and registration for each qualified vehicle. A county may create a simplified renewal**  
61 **process for eligible veterans whose disability rating is permanent and total or otherwise**  
62 **designated as static by the United States Department of Veterans Affairs.**

63           **6. The governing body of the county may adopt reasonable procedures and**  
64 **promulgate ordinances, rules, and regulations in order to implement and administer the**  
65 **provisions of this section, including application deadlines, documentation requirements,**  
66 **and renewal processes. Eligibility determinations shall be made in accordance with**  
67 **guidelines established by this section and any additional local rules or regulations. The**  
68 **department of revenue may provide optional guidance, but implementation shall be**  
69 **conducted at the county level.**

70           **7. (1) For the purposes of calculating property tax rates, school district**  
71 **operating levy determinations, county revenue reporting, constitutional rollback**  
72 **calculations, and all other state or local revenue adjustment formulas, the total**  
73 **amount of personal property tax credits authorized under this section shall be**  
74 **considered tax revenue actually received by the county, political subdivision, or other**  
75 **taxing authority.**

76           **(2) No taxing authority shall increase its operating levy or debt service levy, or**  
77 **claim a revenue shortfall as a result of credits granted under the provisions of this**  
78 **section.**

79           **(3) A personal property tax credit granted under this section shall not affect the**  
80 **process of setting the tax rate as required under Article X, Section 22 of the Constitution**  
81 **of Missouri and section 137.073 in any prior, current, or subsequent tax year.**

82           **(4) Nothing in this section shall impair the obligation of any contract, reduce or**  
83 **restrict the taxing authority of any political subdivision, or alter the calculation of**  
84 **assessed valuation for the purposes of bonded indebtedness.**

85           **8. Nothing in this section shall be construed to require any county to adopt or**  
86 **authorize the personal property tax credit provided under this section. Adoption shall**  
87 **be solely at the discretion of the county governing body.**

# LIST OF MISSOURI VETERANS LEGISLATION

## *Combined Master List (37 Items)*

### **Memorials, Museums & Commemorations**

- HB 1828 – Funding for veterans memorial/museum (Perry County)
- HB 2244 – Same purpose as HB 1828
- SB 1466 – Gaming cannabis revenue for memorial + services
- HB 2861 – Designates July 16 as Atomic Veterans Day

### **Education Benefits**

- HB 2074 – Disabled Veterans' Dependents Tuition Waiver
- SB 1048 – Senate companion bill

### **Veterans' Graves & Burial Support**

- HB 1869 – Grant program to repair/reset veterans' grave markers

### **Property Tax Relief & Exemptions**

*(House Bills, House Joint Resolutions, and Senate Joint Resolutions consolidated)*

### **License Plates & Personal Property**

- HB 2619 – Special license plate (Afghanistan & Iraq veterans)
- HB 2672 – Personal property tax credit (up to two vehicles)

### **Health, Wellness & Treatment**

- HB 2673 – Wellness checks for at-risk veterans
- HB 2817 – Ibogaine treatment provisions
- HB 2664 – MO GIVES Program (living donor medical orders)

### **Benefits Assistance & Compensation**

- HB 2758 – Compensation for veterans benefits assistance
- SB 974 – Modifies compensation rules
- SB 1107 – Senate companion

### **Veteran Contracting Preferences**

- HB 1749 – Veteran preference for state contracts
- SB 1245 – Public contract preference

#### **Summary by Category**

- Memorials & Commemorations: 4
- Education: 2
- Graves/Burial: 1
- Property Tax Relief: 20
- License Plates: 1
- Health & Wellness: 3
- Benefits Assistance: 3
- Contracting Preferences: 2
- Miscellaneous: 1

## **Missouri Senate Veterans & Military Affairs Committee**

### **Senator Mike Moon (R)**

Chair

District 29 Room: RM 220

Phone: **573-751-1480**

### **Senator Ben Brown Schnelting (R)**

Vice Chair

District 23 Room: RM 219

Phone: **573-751-1141**

### **Senator Rick Brattin (R)**

District 31 Room: RM 221

Phone: **573-751-2108**

### **Senator Joe Nicola (R)**

District 11 Room: RM 226

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### **Senator Steven Roberts (D)**

District 5 Room: RM 434

Phone: **573-751-4415**

### **Senator Stephen Webber (D)**

District 19 Room: RM 329

Phone: **573-751-3931**

# **Missouri House Veterans and Armed Forces Committee**

**Rep. Dave Griffith (R)**

Chair – District 060 RM 414  
Phone: **573-751-2412**

**Rep. James Schulte (R)**

Vice Chair – District 049 RM 405-A  
Phone: **573-751-5226**

**Rep. Stephanie Boykin (D)**

Ranking Minority Member – District 070 RM 105-J  
Phone: **573-751-4163**

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District 028 RM 130-DB  
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District 152 RM 303-B  
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District 162 RM 401-A  
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**Rep. Melinda Fountain Henderson (R)**

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**Rep. Tony Harbison (D)**

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**Rep. Bill Hardwick (R)**

District 121 RM 205  
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**Rep. Bill Irwin (R)**

District 055 RM 118-CB  
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**Rep. Ken Jamison (D)**

District 015 RM 101-G  
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**Rep. Will Jobe (D)**

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**Rep. Bill Lucas (R)**

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**Rep. Scott Miller (R)**

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**Rep. Matthew Overcast (R)**

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**Rep. Adrian Plank (D)**

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**Rep. Sean Pouche (R)**

District 013 RM 223-B  
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**Rep. Lane Roberts (D)**

District 161 RM 302-B  
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**Rep. Brian Seitz (R)**

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**Rep. Terry Violet (R)**

District 104 RM 118-CC  
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**Rep. Bridget Walsh Moore (D)**

District 093 RM 105-D  
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District 145 RM 111  
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