



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1294		DATE: 3/9/2021	
COMMITTEE: Emerging Issues			
TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ARNIE C. AC "HONEST-ABE" DIENOFF-STATE PUBLIC ADVO		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: arniedienoff@yahoo.com	ATTENDANCE: Written		SUBMIT DATE: 3/9/2021 4:30 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			
I am in full Support of this Bill. It makes sense.			



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: RAY MCCARTY		PHONE NUMBER: 573-634-2246	
REPRESENTING: ASSOCIATED INDUSTRIES OF MISSOURI		TITLE: PRESIDENT/CEO	
ADDRESS: 3234 W. TRUMAN BLVD.			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65109
EMAIL: rmccarty@aimo.com	ATTENDANCE: Written		SUBMIT DATE: 3/8/2021 9:38 PM

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Cities should not be able to apply the earnings tax to money earned outside their borders.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: MARK HABBAS		PHONE NUMBER: 314-393-9257	
REPRESENTING: MISSOURI STATE COUNCIL OF FIRE FIGHTERS		TITLE:	
ADDRESS: 205 EAST CAPITOL AVENUE, UNIT 100			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/9/2021 12:00 AM	
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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: THOMAS VOLLMER		PHONE NUMBER: 314-225-4976	
BUSINESS/ORGANIZATION NAME: CITY OF ST. LOUIS		TITLE: DEPUTY COLLECTOR OF REVENUE	
ADDRESS: 1200 MARKET STREET			
CITY: ST. LOUIS		STATE: MO	ZIP: 63103
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/9/2021 12:00 AM	
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: CHARLES PIERCE		PHONE NUMBER: 573-635-2722	
REPRESENTING: MISSOURI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS		TITLE:	
ADDRESS: PO BOX 1073			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL: chuck@pierce-co.com	ATTENDANCE: Written		SUBMIT DATE: 3/9/2021 11:56 AM
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Written Testimony Provided			



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: DAVID STOKES		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: david.stokes@showmeinstitute.org	ATTENDANCE: Written		SUBMIT DATE: 3/9/2021 4:32 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Thank you for the opportunity to present this testimony. Our names are David Stokes and Corianna Baier, and we are policy analysts for the Show-Me Institute, a nonprofit, nonpartisan, Missouri-based think tank that supports free-market solutions for state policy. The ideas presented here are our own. If the purpose of HB 1294 is to decisively declare in state law that the city earnings taxes in St. Louis and Kansas City cannot be applied to telecommuting nonresidents who work from home then that is an important purpose. However, we believe, as currently worded, HB 1294 will create greater confusion and potentially subject nonresidents of St. Louis and Kansas City to greater earning taxes than required by current law. For many years, both cities have credited nonresident taxpayers who work in their cities for the portion of their work done outside of city limits. This practice comports with the plain language of the applicable statutes and ordinances. However, the City of St. Louis has announced that it will now collect earnings tax from nonresidents who work for businesses within the city even if they work from their homes outside of the city limits. While we understand the financial challenges the pandemic poses for many entities, we think this decision is misguided and violates existing law. (Kansas City elected officials have been quoted that they are considering the same decision, but as of now we understand the city still intends to issue refunds for nonresidents who work from home.) The argument for the earnings tax has always been that people working in the city need to contribute to city coffers. While we disagree with that belief regarding earnings taxes, it would be a dramatic expansion of these cities' authority to allow them to collect taxes for work performed outside of the cities. The earnings tax in general places a burden on workers and can contribute to business decisions to locate outside of St. Louis City and Kansas City. Remote work has become much more popular, and many believe it will remain popular going forward. If remote workers are burdened by the earnings tax, this may create even more incentive for businesses to locate or relocate outside the city. We don't need another reason for businesses to locate outside of Missouri's largest cities. We believe HB 1294 attempts to provide an important statement on the telecommuting issue as it relates to local earnings taxes in Missouri. However, the minimum days requirements in the legislation should be removed. This language is unnecessary and could be interpreted as allowing the cities to impose the earnings tax on nonresidents who telecommuted or worked remotely for less than one hundred days. Such a tax increase on nonresidents is not warranted. Thank you for the opportunity to testify today.