



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1141		DATE: 3/7/2023	
COMMITTEE: Special Committee on Tax Reform			
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. "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: arniedienoff@yahoo.com	ATTENDANCE: Written		SUBMIT DATE: 3/7/2023 11:49 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I am in Support of this Bill. This Bill makes sense and Should go to the Governor's Desk.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: DAVID COUTCHIE		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: buysellmo@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/7/2023 11:25 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

Selling of one person's assets or multiple consignors, auction companies are intermediaries conducting a service. Dispersion of goods or assets that have already been sold and taxed previously should not be re taxed in any situation.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: EDWIN WARDEN DBA WARDEN AUCTION & MORE		PHONE NUMBER: 573-528-0729	
BUSINESS/ORGANIZATION NAME: WARDEN AUCTION		TITLE: AUCTIONEER/BROKER	
ADDRESS: 22180 HARLAN LANE			
CITY: ST ROBERT		STATE: MO	ZIP: 65584
EMAIL: ed@wardenauction.com	ATTENDANCE: Written	SUBMIT DATE: 3/6/2023 4:19 PM	

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This bill would not penalize senior citizens that are downsizing to move to smaller residence, care facility, senior living communities, etc. Without this bill, as their property sold at auction or estate sales would be taxable resulting in lower sales prices as buyers consider the sales tax to be collected.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: SETH HUTCHISON		PHONE NUMBER: 660-620-2571	
BUSINESS/ORGANIZATION NAME: HUTCHISON AUCTION SERVICE LLC		TITLE: AUCTIONEER	
ADDRESS: 3785 MCVEY RD.			
CITY: SEDALIA		STATE: MO	ZIP: 65301
EMAIL: seth.hutchison.auctioneer@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/7/2023 8:18 AM	

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I am in support of Van Schoiack HB1141. As I am auctioneer who sells personal property for individuals. Sometimes in the auction world we have two (sometimes more) sellers, or consignors to sell their assets. Sellers, buyers, and auctioneers should not have to charge any tax at an auction.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: TONEY THORNHILL		PHONE NUMBER: 636-295-1370	
BUSINESS/ORGANIZATION NAME: HIGHER CALLING AUCTIONS		TITLE: AUCTIONEER	
ADDRESS: 611 HIGHFIELD DR			
CITY: ST. CHARLES		STATE: MO	ZIP: 63304
EMAIL: toney@highercallingauctions.com	ATTENDANCE: In-Person	SUBMIT DATE: 3/7/2023 7:44 AM	

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

As an auctioneer, I am in support of this measure. Our primary market in most instances of some sort of life transition. Perhaps a death, a divorce, a decision to downsize, or simply the need to liquidate in the most transparent and quickest manner. However, in some instances, the auctioneer may not be able to help the potential seller because they may not have enough to liquidate on their own. In this instance, an auctioneer may suggest to consign the items to a second auction or a regularly scheduled consignment auction. It is here when the measure being presented becomes an issue for the auctioneer. Because of the consignment as the current law is written, sales tax must be charged. This means that the auctioneer must figure the sales tax for the location of the auction and ensure payment to the proper municipality. One burden. The other burden is that the merchandise is generally used. Therefore, sales tax had been paid on the item at the time of purchase. There is not a sales tax on items at a local multi-family garage or yard sale. These are also typically all used items. So what would be the difference, The difference is that the auctioneer is A BUSINESS. Requiring the auctioneer to administer sales tax will require more staffing, more record to be held and managed, not to mention can hurt our sellers that we represent. Buyers may choose to not participate in the auction because of the sales tax addition. Yes it is understood that items that are titled or new from a liquidation of a business require the sales tax. But to include a tax on personal items that are not eligible to claim depreciation is not a good practice.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: TRENT MUMM		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: trentmumm@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/6/2023 4:51 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

I am writing in support of HB 1141. I have been an auctioneer for six years, and currently make the majority of my income from personal property auctions. The current wording of the law prohibits me from selling more than one person's property at an auction without charging sales tax. This forces me to choose between limiting my auction or filing, collecting and remitting sales tax on the sale of property that has already been sold and taxed when sold new. As a small business owner, this puts a great burden on me, and it severely limits my ability to meet my fiduciary responsibility to my clients to obtain the highest sale price. Eliminating the need to collect and remit sales tax for used merchandise will level the playing field, allowing me to compete with garage sales, estate sales, and others who also sell used merchandise.