



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 156</b>		DATE: <b>1/24/2023</b>	
COMMITTEE: <b>Special Committee on Tax Reform</b>			
<b>TESTIFYING:</b> <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>ARNIE C. "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: <b>arniedienoff@yahoo.com</b>	ATTENDANCE: <b>Written</b>		SUBMIT DATE: <b>1/24/2023 11:29 PM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			

**I agree with this expanded New Definition of Deductible Retirement Income and Benefits from Missouri State Income Tax.**



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 156</b>		DATE: <b>1/24/2023</b>	
COMMITTEE: <b>Special Committee on Tax Reform</b>			
<b>TESTIFYING:</b> <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>JAY HARDENBROOK</b>		PHONE NUMBER: <b>816-810-2066</b>	
REPRESENTING: <b>AARP</b>		TITLE: <b>ADVOCACY DIRECTOR</b>	
ADDRESS: <b>4031 PARKER AVE</b>			
CITY: <b>SAINT LOUIS</b>		STATE: <b>MO</b>	ZIP: <b>63116</b>
EMAIL: <b>jhardenbrook@aarp.org</b>	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>1/24/2023 10:36 AM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 156</b>		DATE: <b>1/24/2023</b>	
COMMITTEE: <b>Special Committee on Tax Reform</b>			
<b>TESTIFYING:</b> <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>BRIAN COLBY</b>		PHONE NUMBER: <b>206-769-3497</b>	
REPRESENTING: <b>MO BUDGET PROJECT</b>		TITLE:	
ADDRESS: <b>6441 VALLEY ROAD</b>			
CITY: <b>KANSAS CITY</b>		STATE: <b>MO</b>	ZIP: <b>64113</b>
EMAIL: <b>bcolby@mobudget.org</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/24/2023 4:57 PM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			

**Opposed to fiscal note.**



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 156</b>		DATE: <b>1/24/2023</b>
COMMITTEE: <b>Special Committee on Tax Reform</b>		
<b>TESTIFYING:</b> <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES		
<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>MAHREE SKALA</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL: <b>skalamahree@yahoo.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/23/2023 4:35 PM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

This bill would decrease state revenue significantly and violates a previous bipartisan agreement. As a retiree, I enjoy many state services such as roads, public safety, parks, etc. There is no reason I should not have to pay my fair share of taxes to support these services. The legislature has already cut taxes to the point that when the pandemic surplus is spent, our state services will be right down at the bottom of the states again.



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 156</b>		DATE: <b>1/24/2023</b>
COMMITTEE: <b>Special Committee on Tax Reform</b>		
<b>TESTIFYING:</b> <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES		
<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>MARY K. LINDSAY</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL: <b>mary.lindsaymsw@gmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/24/2023 11:56 AM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

I oppose HB 156.



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 156</b>		DATE: <b>1/24/2023</b>	
COMMITTEE: <b>Special Committee on Tax Reform</b>			
<b>TESTIFYING:</b> <input type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input checked="" type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>JOHN LEE</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: <b>johnlee@taxsimplecenter.net</b>	ATTENDANCE: <b>Written</b>		SUBMIT DATE: <b>1/22/2023 11:16 PM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			

Chairman Baker and Committee Members: We are local tax researcher and economics professor with 15 publications. We support your HB 156, 456, and 662 concepts for social security (SS) benefits, which need to be fair and practical. But we do not support their tax revenue reductions from -\$145 to -\$318 million\* because of following reasons: \*

[www.house.mo.gov/billtracking/bills231/fiscal/fispdf/0667H.011.ORG.pdf](http://www.house.mo.gov/billtracking/bills231/fiscal/fispdf/0667H.011.ORG.pdf) (1) These bills can reduce tax revenue significantly such as \$145 million/year. Where can you find extra \$145 million or do you plan to cut MO budget? We resolve one problem and should not create another problem. There are also other retirement incomes such as public pension. (2) For low income \$20,000 or high income \$1 million with a SS benefit \$10,000, their rates are 50% or 1% (SS) with 50 time difference. Basic living expenses and reasonable policy are needed. (3) There is no reasonable rate for Single and Married filing jointly. DOR need to process more tax returns because many married couples prefer to file separately for more benefits. (4) Low income seniors still need to calculate their income taxes, which involve more time and costs. Less time and costs are better for these seniors and Department of Revenue to process. We suggest one simple and fair linear formula with (1) neutral or less tax revenue change, (2) tax status difference (S=2 or 1), and (3) many seniors with low AGI do not need to calculate their taxes, which also save time and cost to MO DOR. Then the above 4 problems can be resolved (Next Page). One simple and fair linear formula can also be used to resolve tax problems such as income tax system and property tax credit, and others. We can have 15 benefits to save \$170 million ((1): Table 6) for MO. They are not our topics of this testimony. We will present our research paper about senior tax return simplification in AEF Conference at <https://economics-finance.org/AEF/conference-2/> next month in Orlando, FL. Let us know your questions and work together for Missouri. Thank you.

For seniors: [https://taxsimplecenter.net/uploads/8/3/3/9/83395216/wstate\\_seniortaxreturn7.pdf](https://taxsimplecenter.net/uploads/8/3/3/9/83395216/wstate_seniortaxreturn7.pdf)