



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: SJR 26		DATE: 4/4/2023	
COMMITTEE: Children and Families			
TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: CURTIS JOSEPH WICHMER		PHONE NUMBER: 573-635-7239	
REPRESENTING: MISSOURI CATHOLIC CONFERENCE		TITLE:	
ADDRESS: 600 CLARK AVE.			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL: wichmerc@mocatholic.org	ATTENDANCE: In-Person		SUBMIT DATE: 4/3/2023 4:25 PM
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The Catholic Church recognizes the importance of both employment and care for the family. We support this resolution's effort to ease the burden on working families through making childcare services more accessible.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: KARA CORCHES		PHONE NUMBER: 573-634-3511	
REPRESENTING: MISSOURI CHAMBER OF COMMERCE & INDUSTRY		TITLE:	
ADDRESS: 428 EAST CAPITOL AVENUE			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 4/4/2023 12:00 AM	
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: SAMUEL H. LEE		PHONE NUMBER: 314-368-4242	
REPRESENTING: CAMPAIGN LIFE MISSOURI		TITLE: DIRECTOR	
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CITY: SAINT LOUIS		STATE: MO	ZIP: 63114
EMAIL: samuelhlee@mindspring.com	ATTENDANCE: In-Person	SUBMIT DATE: 4/3/2023 3:22 PM	
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Testimony in Favor of SJR 26 – Authorizes a Property Tax Exemption for Certain Property Used for ChildcareHouse Children and Families Committee – April 4, 2023, 8:00 AM Samuel Lee, Director of Campaign Life MissouriSen. Travis Fitzwater’s SJR 26 – if approved by the voters – would allow the Missouri General Assembly to exempt from property tax all real and personal property used primarily for the care of a child outside of his or her home. It is identical to HJR 47, sponsored by Rep. Wendy Hausman. Passage of SJR 26 would not automatically exempt such property tax, because the language in the proposal is permissive (“may be exempted from taxation by general law”) – not mandatory. Thus, law-makers would have to enact enabling legislation. SB 151 (also sponsored by Sen. Fitzwater) and the identical HB 813 (also sponsored by Rep. Hausman) are the enabling legislation. The pro-life rationale for these measures is clear. Missouri’s pregnancy centers and maternity homes have found that the lack of affordable, accessible childcare (along with lack of housing and transportation) is one of the top reasons that pregnant women consider having abortions. And for those moms who do give birth, it is difficult for those pro-life agencies to help find and/or subsidize childcare for them. These two survey results confirm the experiences of pregnancy centers and maternity homes: 1. One recent survey of over 3,000 U.S. parents found that: Most families aren’t having more children because of the cost, or lack of availability of child-care. When we asked, “Would you like to grow your family, but can’t/are hesitant to because of the cost/availability of childcare,” 61% of respondents said yes. 2.

A second recent survey of women in the United Kingdom “found that 60.5% say that the cost of childcare influenced their decision to have an abortion and 17.4% of women said that childcare costs were the main reason they chose to have an abortion.” Childcare centers operate on thin profit margins. As the New York Times found (“Why You Can’t Find Child Care: 100,000 Workers Are Missing,” October 13, 2022): The mathematics of child care are not easy to solve, in part because programs run on such tight margins. In Maryland, center directors like Ms. Reyes earn an average of \$41,000 a year. And Ms. Reyes cannot simply raise tuition in order to pay herself or her workers more; child care is already a leading household expense and a service that is unaffordable for 60 percent of the families who need it, according to the Treasury Department. Nor are there efficiencies to be found from new technologies. “You can’t cut costs — there is no automation, there’s no remote,” said Christina Peusch, executive director of the Maryland State Child Care Association. “What do you do? Not give a kid a snack? Not have an adult in the room?” The real and personal property tax exemptions in the measures filed by Sen. Fitzwater and Rep. Hausman are similar to what Colorado passed last year in HB 22-1006. (See, “Colorado legislature approves property tax exemption for nonprofit child care centers,” Colorado Springs Gazette, May 9, 2022; up-dated June 16, 2022) The difference is, the Missouri proposal would allow ALL childcare facilities to be exempt from real and personal property tax – not just non-profit ones. In other words, the availability of childcare is such an important public

good, that places outside the home where childcare occurs should be given a tax-exempt status similar to that of schools and colleges, churches, veterans organizations, the property of totally disabled former prisoners of war, etc. (See the current property tax exemptions in Article X Section 6 of the Missouri Constitution). The phrasing in SJR 26 – “all property, real and personal, used primarily for the care of a child outside of his or her home” – is derived in part from the current definitions in section 210.201, related to the regulation of child care: “Child care”, care of a child away from his or her home ... “Child-care facility” or “child care facility”, a house or other place conducted or maintained by any person who advertises or holds himself or herself out as providing child care ... A Joint Resolution is necessary because the Missouri Supreme Court ruled in August that no statutory property tax exemption is valid unless explicitly permitted in the state constitution, and cited Article X, Section 6 in support. The context was a solar panel property tax exemption enacted by lawmakers in 2013, which was struck down because the state constitution did not expressly permit it. The effect of the voters approving SJR 26 (along with the passage of SB 151 or similar legislation) would be clear: childcare facilities would have reduced costs for both the real property (e.g., buildings, parking lots, playgrounds, etc.) and the personal property (e.g., vans to transport children) they own. But the savings would also be available to property owners that rent or lease to childcare facilities. SJR 26 would allow “a portion of the property of an individual or a for profit or nonprofit corporation, organization, or association ... used for such childcare ... [to be] exempt from the assessment, levy, and collection of taxes [of] such portion of the property of such individual, corporation, organization, or association that is used primarily for such childcare.” Thus, the proposal does not require that the property owner operate the childcare facility, but does allow the property owner to take advantage of the property tax exemption if someone else is using it (or a portion of the property) “primarily” for childcare. This principle already exists in the law, in subdivision (7) of section 137.100, relating to property exempt from taxes: The following subjects are exempt from taxation for state, county or local purposes: (7) Motor vehicles leased for a period of at least one year to this state or to any city, county, or political subdivision or to any religious, educational, or charitable organization which has obtained an exemption from the payment of federal income taxes, provided the motor vehicles are used exclusively for religious, educational, or charitable purposes; So, an added benefit of SJR 26 is that property owners will have an incentive to lease to childcare facilities (as opposed to other entities) since that portion of the property owner’s property would be exempt. Lastly, the proposals are also designed to appeal across and outside of pro-life/pro-choice positions – in part by adding language to the state constitution in SJR 26 that “availability of childcare supports the well-being of children, families, the workforce, and society as a whole”. Adding this language to the constitution would reinforce other attempts to make childcare more available and affordable in Missouri – a goal that the governor, other statewide officials, Senate and House members of both parties and numerous others across the political and social spectrum want to achieve. We encourage the House Children and Families Committee to vote “do pass” in favor of SJR 26.



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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: 4/4/2023 11:08 PM

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I am Opposed to this Question to Voters and Changing the State Constitution by Providing Real Estate and Personal Property Tax Breaks for Child-Care.