



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 1947</b>		DATE: <b>1/10/2024</b>
COMMITTEE: <b>Ways and Means</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>MICHAEL</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL: <b>MichaelWesten.3up@protonmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/10/2024 11:02 AM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

I support HB 1947.I urge you to vote "do pass" on this bill. Sales tax should be a 1-time tax only. Once sales tax has been paid on an item, that item should no longer be eligible for subsequent sales tax. Sales tax should only apply to new items, not used items.



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>TONEY THORNHILL</b>		PHONE NUMBER: <b>636-295-1370</b>	
BUSINESS/ORGANIZATION NAME: <b>HIGHER CALLING AUCTIONS</b>		TITLE: <b>AUCTIONEER</b>	
ADDRESS: <b>5377 STATE HWY N SUITE 390</b>			
CITY: <b>COTTLEVILLE</b>		STATE: <b>MO</b>	ZIP: <b>63304</b>
EMAIL: <b>toney@highercallingauctions.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/10/2024 12:52 PM</b>	

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As an auctioneer, most of our business is done by reselling the effects of an estate, or in a time of transition for our clients. As this is the case, this generally means the items are used. However, in some instances, the individual or the estate does not have the quantity or quality to have a stand alone auction event. In this situation, auctioneers may consign the items to another auction. But by doing this, we are required by current statute to charge sales tax. Whereas if it was a sole individual, we would not charge sales tax. This is in principle the same scenario as a "neighborhood garage or yard sale". Multiple families consigning to one location to achieve higher views and participation. But the difference is these individuals are not required to charge tax simply because they are not a business entity handling the money. Having to add the tax to certain auctions and not others, creates a area of uncertainty and confusion for the consumer. It also adds more headaches to the auction staff.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>TRENT MUMM</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL: <b>trentmumm@gmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/9/2024 4:28 PM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

I am an auctioneer who works primarily with individuals to sell their items in times of death, divorce, debt, or downsizing. As the law is currently written, any time we have more than one persons items at an auction, we are required to collect sales tax-Tax on items that were already taxed when new. This unfair repeated taxation affects my business, as many consumers decide to sell another way to avoid taxation. It's time to level the playing field across all industries-tax goods once when new and then never again.