



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 903		DATE: 1/28/2025	
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: GARY HOLLIS		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: ghollis@afphq.org	ATTENDANCE: Written		SUBMIT DATE: 1/28/2025 10:06 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

As State Director of Americans for Prosperity, I would like to comment in support of HB903. As a grassroots organization, we knocked on the doors of nearly 100,000 homes in Missouri last year. One of the common themes we heard from talking to voters is that they are angry about personal property tax. This sentiment is echoed hourly on comments on our social media pages. I know you all feel this sentiment when you are back home in your districts. We understand this is a difficult issue to navigate with local governments, but I believe that if each of you seek input from your average constituents there is high demand for some sort of personal property tax reform. This bill sponsored by Rep. West is thoughtful and will lower this rate over time. Also, it doesn't get rid of it all together. This will allow local governments to adjust in a timely manner and adjust their spending accordingly. Nearly half of the country has no personal property tax at all. I am confident in the elected officials of Missouri that they can handle their budgets with these common sense reductions. I applaud Rep. West for being willing to listen to his constituents and take on this difficult issue. I hope that the other members of the committee will listen to the voices of their constituents back home and consider this and other meaningful reforms to personal property tax in the state.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ARNIE C. AC "HONEST ABE" DIENOFF		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE:		SUBMIT DATE: 1/28/2025 12:00 AM
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: KATHRYN GAMBLE		PHONE NUMBER: 573-634-4876	
REPRESENTING: MISSOURI ASSOCIATION OF COUNTY DEVELOPMENTAL DISABILITIES SERVICES		TITLE:	
ADDRESS: PO BOX 1865			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/28/2025 12:00 AM	
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: OTTO FAJEN		PHONE NUMBER: 573-634-3202	
REPRESENTING: MISSOURI NEA		TITLE: LEGISLATIVE DIRECTOR	
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CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL: otto.fajen@mnea.org	ATTENDANCE: Written		SUBMIT DATE: 1/28/2025 4:18 PM

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The Association believes that equitable and adequate funding is critical to the future of public education in Missouri. HB 903 would reduce local taxes on personal property, including school taxes, by an estimated \$900 million over a three year period. Reduction of local school taxes will be roughly 70% of this amount. This rapid reduction will reduce school districts' ability to recruit and retain teachers and provide other services our students need. The Association opposes the bill.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: BRENT JOHNSON		PHONE NUMBER: 417-868-4101	
BUSINESS/ORGANIZATION NAME: GREENE COUNTY ASSESSOR's OFFICE		TITLE: ASSESSOR	
ADDRESS: 940 N. BOONVILLE AVENUE, ROOM 35			
CITY: SPRINGFIELD		STATE: MO	ZIP: 65802
EMAIL: bjohnson@greencountymo.gov	ATTENDANCE: Written		SUBMIT DATE: 1/28/2025 10:30 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

This legislation would have a significant impact on Greene County, particularly on tax revenue generated for taxing entities from personal property. Using 2024 assessment data as a basis for calculations, we can estimate the effects. However, these figures should be considered approximations, as actual values will vary due to depreciation of existing property and the addition of new property. Developing a more accurate model would require additional time and data. The analysis presented here focuses solely on property currently assessed at 33.33% under existing statutes. Estimated Assessed Values at Proposed Assessment Rates: • 33.33% (current rate): \$1,272,485,359 • 28 2/9%: \$1,081,485,306.22 • 23 1/9%: \$890,612,502.44 • 18%: \$687,142,093.61 Estimated Tax Revenue Impact: Using a generalized tax rate of 6% (noting that actual rates vary across Greene County based on location and taxing entities), the estimated tax revenue impact is calculated as follows: Formula: Assessed Value ÷ 100 × Tax Rate • 33.33%: \$76,349,121.54 • 28 2/9%: \$64,889,118.37 • 23 1/9%: \$53,436,750.15 • 18%: \$41,228,525.62 Total Revenue Decrease: Transitioning from 33.33% to 18% assessed value would result in an estimated reduction in tax revenue of \$35,120,595.92. Impact on Public Services: The majority of this lost revenue would impact public schools, which rely heavily on property taxes for funding. Other local services supported by property tax revenue would also be affected. (Disability, Senior, Fire, Library Services would be impacted) Important Note: The Assessor's Office does not set or determine tax rates but is responsible for valuing property for ad valorem taxation. This analysis is provided for informational purposes only to illustrate the potential fiscal impact of the proposed legislation.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: DANIEL FRANKS		PHONE NUMBER: 417-256-8284	
BUSINESS/ORGANIZATION NAME: HOWELL COUNTY, MO		TITLE: ASSESSOR	
ADDRESS: 35 COURT SQUARE, SUITE 202			
CITY: WEST PLAINS		STATE: MO	ZIP: 65775
EMAIL: d.franks@howellcountyassessor.com	ATTENDANCE: Written		SUBMIT DATE: 1/27/2025 3:03 PM

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This seems to be an exercise in mathematics to attempt a reduction of property taxes. Most political subdivisions will increase their levy to overcome the lost revenue and may cause an unintended true increase of many citizens' tax liability by the increased levy. Real tax reform requires periodic reassessments coupled with levy rollbacks by all political subdivisions. The provisions in this bill do not accomplish that and it does not address how the legislature will replace the lost local revenues as required by the Constitution.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: KENNETH MOHR		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
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CITY:		STATE:	ZIP:
EMAIL: kmohr@boonecountymmo.org	ATTENDANCE: Written		SUBMIT DATE: 1/28/2025 11:32 AM
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Testimony for House Bill 9031. Reducing the assessment ratio of personal property from 33 1/3 to 18% over a three year period will cause a shift of taxes from personal property to real property owners. Lowering the assessed value of one subclass just shifts that tax burden to the other subclasses.