



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 988		DATE: 2/11/2025
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: ARNIE C. "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: arniedienoff@yahoo.com	ATTENDANCE: In-Person	SUBMIT DATE: 2/4/2025 11:56 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		



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BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: arniedienoff@yahoo.com	ATTENDANCE: In-Person	SUBMIT DATE: 2/11/2025 11:47 PM

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.
I am in Support of this Personal Property Tax Reduction.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: DENNIS GANAHL		PHONE NUMBER: 636-357-8071	
BUSINESS/ORGANIZATION NAME: MO TAX RELIEF NOW		TITLE: MANAGING DIRECTOR	
ADDRESS: 15979 WOODLET WAY CT.			
CITY: CHESTERFIELD		STATE: MO	ZIP: 63017
EMAIL: dennis.ganahl@me.com	ATTENDANCE: Written	SUBMIT DATE: 2/11/2025 8:50 AM	

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Personal property is an unfair tax that re-taxes property that has already been taxed by a sales tax when originally purchased. Our 10,000 members are in complete agreement that personal property is overly taxed and an unfair tax burden on Missourians.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: JOSHUA WILCUTT		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: joshua.wilcutt@live.com	ATTENDANCE: Written	SUBMIT DATE: 2/10/2025 10:52 AM
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Personal property tax on automobiles is horrible! Please pass this bill!



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: BRANDT SHIELDS		PHONE NUMBER: 573-208-7879	
REPRESENTING: MISSOURI SCHOOL BOARDS' ASSOCIATION		TITLE: CHIEF ADVOCACY OFFICER	
ADDRESS: 2100 I-70 DR SW			
CITY: COLUMBIA		STATE: MO	ZIP: 65203
EMAIL: shields@mosba.org	ATTENDANCE: Written	SUBMIT DATE: 2/11/2025 2:23 PM	

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MSBA has concerns about the reduction of local revenue that is used to educate Missouri's public school students without adequate replacement revenue to offset the changes in the assessed value of personal property proposed in this bill.



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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: 2/10/2025 7:50 AM	

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

Removal of approximately \$2 billion dollars of tax funding for local political subdivisions is potentially devastating to services citizens require and expect from local public agencies and shifting that tax burden to real property will only increase the tax burden placed on the backs of homeowners. Currently homeowners are carrying 52% of the real property tax burden, this legislation could push that up to 70% or more and really start the process of displacing people from the homes they have worked a lifetime to build and own and remove the dream of homeownership for many citizens, I don't think that is the desired legacy any legislator would like to be know by, but that is the reality of this legislation. A better solution would be to put a replacement funding mechanism in place prior to beginning the reduction of the current assessment rates to allow a gradual shift in the funding sources that would allow them to balance each other and not cause a funding shortfall for necessary services. A potential problem with any replacement tax is the potentially unequal distribution of that tax. The current property tax system ensures the funding raised in that political subdivision, stays in that political subdivision for the benefit of those citizens.If the drafter of this legislation truly wishes to make a positive impact on constituents and the citizens of the state, I would recommend a serious discussion with the Missouri Assessor's Association to discover the real problems in the property tax system and work with them to craft effective long-term solutions that will be fair and equitable to all property owners by removing the imbalance we currently have primarily caused by the lack of levy roll backs by Missouri public schools.I hear more complaints about sales tax on vehicles being collected on each sale than I do on property tax, so perhaps the state should consider eliminating the state sales tax on motor vehicles and leave locally voted, managed and collected property tax alone.This is not good legislation for the people of the state and certainly not for local political subdivisions.



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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: 2/4/2025 9:48 AM

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If passed, this will eventually eliminate, in 2023 numbers, \$1,910,124,083 in revenue to local political subdivisions and leads to the question of how does the legislature intend to replace the lost revenue? I do not see a provision in this bill and I doubt there has been any thought given to that. I have always worked under the premise, if the state removes local revenue, then the state must replace the lost revenue, please provide that avenue that replaces almost \$2 billion today and an ever increasing amount in the future. The provisions in this bill have the possibility of elimination of local services such as ambulance, fire and in some areas hospitals and nursing homes and it will definitely shift more tax burden to residential home owners. This not responsible governance in my opinion. Again here is another bill that is attempting to reduce citizen tax burden and this bill will fall short of that goal. We do not have a large issue with the assessment process, we have a large issue with SCHOOLS NOT REQUIRED TO ROLL THEIR LEVIES BACK! Until that is addressed, this problem will not be solved.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: EMILY A. HORNSTRA		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: emlife@att.net	ATTENDANCE: Written	SUBMIT DATE: 2/3/2025 11:45 AM
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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: KENNETH MOHR		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: kmohr@boonecountymo.org	ATTENDANCE: Written		SUBMIT DATE: 2/4/2025 11:47 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Testimony on HB 9881. Lowering the personal property assessment ratios for types of property will not have the impact of just lowering taxes. Taxing districts that are not at their levy ceiling will simply increase their levies to the ceiling. This could offset all or part of the tax savings by lowering the ratios. 2. This change would hit the small rural counties more than larger urban counties. Rural counties do not have a sales tax base like that of urban counties. Property taxes is the primary funding source for small fire, ambulance, hospital, nursing homes and library districts. The loss of revenue by cutting the ratios be devastating and results in these districts having to cut services. 3. When the voters pass general obligation bonds the district based their debt service levy in the current ratio. Lowering the ratios could cause these districts to default on the bonds.4. It is very possible that any reduction in personal property tax burden would be shifted to real property. So, while an individual will see their personal property taxes reduced, if they own real property they would see a tax increase.



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WITNESS NAME		
BUSINESS/ORGANIZATION:		
WITNESS NAME: KENNETH MOHR		PHONE NUMBER: 573-886-4266
BUSINESS/ORGANIZATION NAME: MISSOURI STATE ASSESSOR ASSN.		TITLE: ASSESSOR
ADDRESS: 801 E. WALNUT ST.		
CITY: COLUMBIA	STATE: MO	ZIP: 65201
EMAIL: kmohr@boonecountymo.org	ATTENDANCE: Written	SUBMIT DATE: 2/11/2025 9:05 AM

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Testimony on HB 9881. In Boone County alone the total local revenue lost is estimated to be over \$281,000,000. From January 2026 through the 2036 tax year. 2. Lowering the personal property assessment ratios will not have the impact of just lowering taxes. Taxing districts that are not at their levy ceiling will simply increase their levies to the ceiling. Shifting the tax burden to real property.3. It is very possible that any reduction in personal property tax burden would be shifted to real property. So, while individual homeowners will see their personal property taxes reduced, they would see a real property tax increase. 4. This change would hit the small rural counties more than larger urban counties. Rural counties do not have a sales tax base like that of urban counties. Property taxes is the primary funding source for small fire, ambulance, hospital, nursing homes and library districts. The loss of revenue by cutting the ratios be devastating and results in these districts having to cut services. 5. Currently in Boone County personal property accounts for about 20% of all tax revenue collected. In most rural counties that percentage is higher some of these counties that percentage can be around 40% or higher.6. When the voters pass general obligation bonds the district based their debt service levy in the current ratio. Lowering the ratios could cause these districts to default on the bonds.7. Simply lower assessment ratios resulting in lowering taxes without mechanism to replace the lost revenue is not only careless but very dangerous.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: LINDA WAGNER		PHONE NUMBER: 573-883-2333	
BUSINESS/ORGANIZATION NAME: STE GENEVIEVE COUNTY		TITLE: STE GENEVIEVE COUNTY ASSESSOR	
ADDRESS: 55 SOUTH 3RD ST, ROOM 4			
CITY: STE GENEVIEVE		STATE: MO	ZIP: 63670
EMAIL: lwagner@stegencounty.org	ATTENDANCE: Written	SUBMIT DATE: 2/4/2025 11:29 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Based on the 2024 Certified Values and tax rates for Ste Genevieve County, HB 988 as proposed would generate a loss in ANNUAL revenue of approximately \$3,369,000. This would affect our 5 School Districts, Fire District, Handicap, County Health, Mental Health, County Hospital, Library, Ambulance, General Revenue, and Road & Bridge.