



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 999		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: 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	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: PRESTON V SMITH		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL: pvsmith@sbcglobal.net	ATTENDANCE: Written		SUBMIT DATE: 1/28/2025 9:32 AM

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There must be some type of penalty for any County the decides to defy an order from the State Tax Commission because without this penalty, our entire state government structure can collapse. State regulatory agencies are put in place to ensure that state laws are followed, and when counties decide to defy those laws, and take matters into their own hands, we will have nothing but anarchy. HB 999 says that the penalty shall be withholding local sales tax proceeds. In the case of Jackson County, which likely has collected as much \$195M illegally and as little as \$150M. It will take a very long time for the withholding of local sales tax proceeds to amount to that much money. There needs to be a bigger penalty. I believe that the STC should exercise its power to replace a County's Board of Equalization and put in place independent BOE members who should serve for at least a year at the county that has defied the STC order. What that would accomplish is that the new BOE members could enact an equalization order or enforce the STC order. This would be within the state law that is already written as far as the responsibilities and powers for the BOE and the STC has the power to exercise its authority already to replace BOE members. If this were re-enforced in state law that would be enough to put counties on notice that this would be the effect for defying an order from the STC.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ROBERT D. MURPHY		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: SEAN SMITH		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: CHARLES ANDY ARNOLD		PHONE NUMBER: 636-745-3933	
REPRESENTING: MISSOURI STATE ASSESSORS ASSOCIATION		TITLE:	
ADDRESS: P.O. BOX 161			
CITY: WRIGHT CITY		STATE: MO	ZIP: 63390
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/28/2025 12:00 AM	

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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: 1/28/2025 10:28 AM

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This is clearly tied to the 2023 Jackson County reassessment and the resulting State Tax Commission order. The legislation references overvaluation and sales tax being held for noncompliance, which raises questions—how can sales tax be withheld for property tax issues? Additionally, Jackson County was not overvalued; The assessor followed proper methods for increasing assessments, and the value itself has not been at issue in this lawsuit. Instead, the suit focused on noncompliance with the 15.01% physical inspection rule. The timing of the State Tax Commission order was problematic—it came far too late. Such actions should have been completed before December 31, 2023, by the time the order was issued, the funds had already been distributed to the political subdivisions and no longer in county control, the State Tax Commission should have known this fact. While I will admit there are some problems in the assessment process, the much larger and more pressing issue is the lack of appropriate limitations on the levy setting process, especially school levies. With properly working levy limits, most of the property tax issues would not exist. The property owners were upset with the taxes, if the system worked as intended the Hancock Amendment would cap the amount of taxes and protected citizens from accelerated tax increases. Since Hancock was passed in 1980, the schools have systematically changed how it works for them, who are the largest recipient of property taxes in the state. In my opinion, this proposed legislation will not solve any issue in the property assessment/property tax system in the state in my opinion.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: DAVID HUFFINE		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL: dhuffine@cvalley.net	ATTENDANCE: Written	SUBMIT DATE: 1/28/2025 11:29 AM
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Ref the bill being introduced to reduce tax on the wealthy and increase the burden on the poor. In your rush to pander to the wealthy I hope you realize that the hopes and dreams of the state of Missouri depend on the average person. The wealthy are actually a parasite on our taxes. We spend huge amounts on them but the main benefits come from the average Joe and Jane. The wealthy will be ok without your handing them buckets of money. But, if you keep pushing down the moderate and low income classes the economy will tank. Read up on it. I dare you.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: DAN HUTTON		PHONE NUMBER: 573-751-1712	
BUSINESS/ORGANIZATION NAME: STATE TAX COMMISSION		TITLE: LEGISLATIVE LIAISON	
ADDRESS: 3705 MISSOURI BOULEVARD			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/28/2025 12:00 AM	
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