



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1743		DATE: 3/10/2026	
COMMITTEE: Ways and Means			
TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: ARNIE C. A.C. "HONEST ABE" DIENOFF		PHONE NUMBER: 314-440-9000	
BUSINESS/ORGANIZATION NAME: STATE PUBLIC ADVOCACY		TITLE: STATE PUBLIC ADVOCATE	
ADDRESS: PO BOX 1535			
CITY: O'FALLON		STATE: MO	ZIP: 63366
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/10/2026 12:00 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: ANGELA SCHULTE		PHONE NUMBER: 573-680-0255	
REPRESENTING: MISSOURI COUNTY COLLECTORS ASSOCIATION		TITLE:	
ADDRESS: 217 E CAPITOL			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/10/2026 12:00 AM	
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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: SARAH BERRY		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/10/2026 8:24 AM	
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This notice is submitted to preserve the legislative record regarding structural and constitutional concerns arising from House Bill 1743.

HB 1743 significantly alters Missouri’s longstanding tax collection framework by creating a statutory exemption that prevents collectors from seizing certain categories of property for the purpose of collecting delinquent taxes. Specifically, the bill prohibits seizure of personal property belonging to an individual or farm-related limited liability company used as a primary residence, as well as real property classified as residential property and used as the owner’s primary residence.

While the protection of primary residences and family farms may be a legitimate legislative objective, the mechanism chosen by the bill raises several structural concerns.

First, the bill introduces a categorical exemption from seizure for a specific class of property owners while leaving other taxpayers fully subject to traditional tax collection mechanisms.

Under the proposed language, taxpayers who own residential property used as a primary residence receive statutory protection from seizure, while owners of rental property, commercial property, secondary residences, or other real estate remain subject to the existing enforcement framework. This creates a disparity in tax enforcement that is based solely on property classification rather than the underlying obligation to pay lawfully assessed taxes.

Second, the bill extends the exemption to property held by limited liability companies whose primary purpose is operating a farm used as a residence. By allowing property held through an LLC to qualify for exemption based on residential use, the bill introduces a potential structural loophole through which otherwise seizable property may be shielded from tax enforcement through entity structuring rather than genuine residential necessity.

Third, the removal of the longstanding statutory language providing that no property shall be exempt from seizure for taxes represents a substantial departure from Missouri’s historical tax enforcement framework. The legislature should carefully consider the downstream effects of limiting collectors’ authority in this manner, particularly in situations where delinquent tax liabilities remain unpaid and other enforcement mechanisms prove ineffective.

HB 1743 therefore raises concerns regarding unequal enforcement of tax obligations, the creation of entity-based avoidance mechanisms, and the broader impact on the state’s ability to ensure uniform

tax collection.

These concerns should be addressed before the General Assembly proceeds with enactment of the proposed exemption.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: JULIA L. BAKER		PHONE NUMBER: 573-486-3100	
BUSINESS/ORGANIZATION NAME: GASCONADE COUNTY ASSESSOR OFFICE		TITLE: GASCONADE COUNTY ASSESSOR	
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CITY: HERMANN		STATE: MO	ZIP: 65041
EMAIL: juliabaker@gasconadecountymo.org	ATTENDANCE: Written	SUBMIT DATE: 3/9/2026 11:08 AM	
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The tax sale process serves as the county’s only enforcement mechanism for delinquent property taxes. While many taxpayers pay voluntarily, compliance is supported by the existence of consequences for continued nonpayment. If that enforcement tool is removed without a replacement mechanism, some increase in delinquency should be expected. The county cannot determine the precise rate of behavioral change in advance, but even a 1% to 5% reduction in compliance would create meaningful losses to local taxing entities.

Based on approximately \$13,000,000 in annual property tax collections (close to what Gasconade County collects per year), estimated losses under potential compliance-reduction scenarios are as follows:

- 1% reduction in collections: \$130,000 annual loss
- 3% reduction in collections: \$390,000 annual loss
- 5% reduction in collections: \$650,000 annual loss

I am not suggesting every taxpayer will stop paying. But government should not assume compliance will remain unchanged after removing the only meaningful enforcement tool. Even a very small reduction in compliance creates real financial harm for counties, schools, fire districts, and other local services.

HB 1743 removes the county’s only meaningful compliance tool for delinquent real property taxes without providing a replacement enforcement mechanism. In the absence of consequences for continued nonpayment, local governments may experience increased delinquency and reduced revenue stability. If the General Assembly removes the only effective consequence for delinquent real property taxes, it should also identify what replacement compliance mechanism counties are expected to use.