



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1766		DATE: 1/13/2026	
COMMITTEE: Special Committee on Property 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: 1/13/2026 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: DENNIS		PHONE NUMBER: 636-357-8071	
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MO Tax Relief Now represents 10,000 Missourians who support ALL forms of tax relief. It's time government right-sized so it's affordable to taxpayers. Like Governor Kehoe said, "Missouri doesn't have a revenue issue, it has a spending issue." Everyone needs a personal vehicle to transport themselves either in rural or suburban districts, and they shouldn't have to re-buy it every year.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: JOSHUA RYAN SPEAKMAN		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 1/13/2026 8:03 AM	
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My name is Josh Speakman, and I submit this written testimony on behalf of myself, in my capacity as Co-Legislative Chair and Vice President of the Missouri County Collectors Association, in support of House Bill 1766, sponsored by Representative Mike McGirl.

House Bill 1766 addresses a critical issue in the administration of the Hancock Amendment as it relates to personal property taxation. Specifically, the bill provides that beginning January 1, 2027, any increase in the aggregate valuation of personal property for the current year over that of the previous year shall not be counted as new construction.

Under current statutes guiding the Hancock Amendment, revenue attributable to new construction is excluded from rollback calculations so that political subdivisions may capture true growth in the tax base. However, increases in the valuation of existing personal property—often driven by inflation, market volatility, or external economic factors—do not constitute true growth. When these valuation increases are treated as new construction, levy rates are shielded from rollback, resulting in an artificially elevated revenue baseline.

Over time, this practice allows political subdivisions to establish a higher revenue ceiling without voter approval, effectively increasing the tax burden on the public through valuation inflation rather than through expanded services or actual growth. HB 1766 corrects this issue by ensuring that only true new construction is excluded from rollback calculations, thereby restoring the intended taxpayer protections of the Hancock Amendment.

While not included in HB 1766, additional tax reform efforts—such as levy rates by assessed subclass and a predictable, MSRP-based depreciation schedule for motor vehicles—would meaningfully complement this legislation and further strengthen Missouri’s tax policy framework. Together, these concepts promote transparency, fairness, and consistency while improving the long-term stability of both taxpayer obligations and local government revenues.

House Bill 1766 represents a thoughtful, measured approach to tax reform that preserves constitutional safeguards, prevents artificial revenue growth, and promotes fiscal accountability.

For these reasons, I respectfully urge favorable consideration of HB 1766.

Respectfully submitted,
 Josh Speakman

**Co-Legislative Chair & Vice President
Missouri County Collectors Association**



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WITNESS NAME			
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WITNESS NAME: RAY MCCARTY		PHONE NUMBER: 573-634-2246	
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Associated Industries of Missouri (AIM) supports this bill that allows increases in the aggregate value of personal property to be excluded from rollback provisions. This change, made in 2013, reduced the requirement for local taxing districts to roll back their rates. AIM supports measures that reduce the tax liability of Missouri employers.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: STEVE HOBBS		PHONE NUMBER: 573-473-4601	
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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: KENNY MOHR		PHONE NUMBER: 573-819-2258	
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