



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1906		DATE: 2/11/2026	
COMMITTEE: Local Government			
TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: ANGELA SCHULTE		PHONE NUMBER: 573-680-0255	
REPRESENTING: MO COUNTY COLLECTORS ASSOCIATION		TITLE:	
ADDRESS: 207 E CAPITOL			
CITY: JC		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 2/11/2026 12:00 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: ARNIE "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 2/11/2026 11:29 PM
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I am in Support of this Bill and its intension to allow partial payments to County Collector's in Township Counties. I Testified this afternoon on a companion Bill S.B.-1410 in the Senate Select Committee on Property Taxes and the State Tax Commission. This Bill makes great Public Policy.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: DARLENE SHIPP, COLLECTOR-TREASURER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE:	SUBMIT DATE: 2/11/2026 12:00 AM	
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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: IKE SKELTON		PHONE NUMBER: 573-525-1906	
BUSINESS/ORGANIZATION NAME: CAMDEN COUNTY COMMISSION		TITLE: PRESIDING COMMISSIONER	
ADDRESS: 1 COUNTY CIRCLE NW			
CITY: CAMDENTON		STATE: MO	ZIP: 65020
EMAIL:	ATTENDANCE:	SUBMIT DATE: 2/11/2026 12:00 AM	
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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: STEVE HOBBS		PHONE NUMBER: 573-473-4601	
REPRESENTING: MISSOURI ASSOCIATION OF COUNTIES		TITLE: EXECUTIVE DIRECTOR	
ADDRESS: 1648 EAST ELM ST.			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65265
EMAIL: shobbs@mocounties.com	ATTENDANCE: In-Person	SUBMIT DATE: 2/11/2026 5:39 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: 2/5/2026 5:20 PM
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I submit this testimony in strong opposition to House Bill 1906.

Although HB 1906 is framed as a taxpayer-friendly option allowing installment payments of property taxes, the bill creates structural inequities, shifts financial risk to taxpayers, and authorizes new local penalties without adequate statutory safeguards.

1. “Optional” Does Not Mean Neutral

HB 1906 allows counties, by ordinance, to offer installment payment plans—but leaves all terms, timing, and implementation entirely to local discretion.

This means:

uneven application across counties,
inconsistent payment schedules,
and differing enforcement and interest practices for the same constitutional tax obligation.

Property taxation should be uniform, predictable, and transparent. This bill guarantees none of those.

2. Estimates Based on Prior-Year Liability Are Inherently Inaccurate

The bill requires installment estimates to be based on the previous tax year’s liability, despite the reality that:

assessments change,
levies change,
exemptions change,
ownership status changes,
and appeals may be pending.

Taxpayers are therefore required to front money on an estimate they did not calculate, with no interest paid on overpayments—effectively granting counties interest-free loans from residents.

3. Counties May Charge Interest—But Taxpayers Receive None

HB 1906 explicitly authorizes counties to:
charge interest on missed installment payments, while

paying no interest whatsoever on taxpayer overpayments.

This asymmetry is not neutral. It structurally favors government cash flow while penalizing residents for estimation errors beyond their control.

This raises serious fairness and due-process concerns.

4. Low-Income and Fixed-Income Taxpayers Are Disproportionately Harmed

While marketed as “flexibility,” installment systems often:
increase administrative fees,
increase the likelihood of missed payments,
and create new interest liabilities.

For low-income households, seniors, and fixed-income residents, this bill increases exposure to penalties, not relief—especially where counties aggressively enforce interest provisions.

5. Unfunded Administrative Complexity

Although subsection 4 requires counties to provide funds to collectors, the bill:
sets no minimum standards,
provides no statewide oversight,
and creates no reporting or audit requirements.

This invites inconsistent practices and increases the risk of collection errors, disputes, and litigation—costs ultimately borne by taxpayers.

6. Property Tax Collection Is a Constitutional Function

Property taxes are not consumer installment products. They are constitutionally constrained obligations that require heightened procedural fairness.

By fragmenting payment structures county by county and authorizing interest penalties without reciprocal protections, HB 1906 undermines the principle of uniform taxation.

Conclusion

HB 1906 does not modernize property tax payment—it restructures risk.

It allows counties to collect early, penalize late, keep overpayments interest-free, and push complexity onto taxpayers without adequate safeguards.

If the General Assembly wishes to provide installment options, it must do so with uniform standards, interest parity, taxpayer protections, and statewide oversight.

CONSTITUTIONAL & LEGAL FOOTNOTES

Missouri Constitution, Article X, §3 — Uniformity of taxation
(Taxes must be uniform upon the same class of subjects.)

Missouri Constitution, Article I, §10 — Due process
(Applies to tax collection procedures and penalties.)

Hancock Amendment (Mo. Const. Art. X, §§16–24)
(Limits unfunded mandates and improper fiscal shifts.)

McKesson Corp. v. Division of Alcoholic Beverages, 496 U.S. 18 (1990)
(Tax collection schemes must provide meaningful procedural safeguards.)

Missouri Sunshine Law, §610.011, RSMo
(Public policy favors transparency and accountability in government financial practices.)