



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1919		DATE: 1/20/2026	
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: ZACHARY WYATT		PHONE NUMBER: 573-751-0191	
BUSINESS/ORGANIZATION NAME: DEPARTMENT OF REVENUE		TITLE: LEGISLATIVE DIRECTOR	
ADDRESS: 301 WEST HIGH STREET			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/20/2026 12:00 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1919		DATE: 1/20/2026
COMMITTEE: Ways and Means		
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES		
WITNESS NAME		
REGISTERED LOBBYIST:		
WITNESS NAME: LISA PANNETT		PHONE NUMBER:
REPRESENTING: ARMORVINE		TITLE:
ADDRESS:		
CITY: JEFFERSON CITY		STATE: MO
		ZIP:
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/20/2026 12:00 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 1919		DATE: 1/20/2026	
COMMITTEE: Ways and Means			
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: SARAH BERRY		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 1/18/2026 8:14 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I respectfully oppose HB 1919.

While electronic filing may be convenient for larger employers with in-house accounting systems, this bill significantly lowers the threshold for mandatory electronic filing to businesses with as few as ten employees. Many small employers in Missouri—particularly rural businesses, family-owned operations, farms, churches, and nonprofits—do not have dedicated payroll staff, reliable broadband access, or the financial capacity to absorb additional compliance costs.

Mandating electronic filing without providing meaningful exemptions, funding, or technical support places an unfunded administrative burden on small employers who are already navigating complex tax, labor, and regulatory requirements. This effectively penalizes compliance rather than encouraging it and risks increasing errors, late filings, and inadvertent violations.

The state has a legitimate interest in efficiency, but that interest must be balanced against fairness, proportionality, and access. A one-size-fits-all mandate ignores the operational realities of Missouri's small employers and shifts costs from the state onto private citizens without sufficient justification.

For these reasons, I urge the committee to oppose HB 1919 or, at minimum, retain higher thresholds and provide clear hardship exemptions and support mechanisms.