



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2059		DATE: 2/11/2026	
COMMITTEE: Pensions			
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: AMY DECLUE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 2/11/2026 4:59 PM
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: 2/10/2026 11:51 PM	
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I am in Support of this Bill. I would offer an Amendment that the Deduction be allowed for both Private and Public Pensions.



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WITNESS NAME: ARNIE "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
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CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 2/11/2026 11:51 PM	
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I am in Support of this Bill. I would like to see an Amendment that this Tax-Deduction also Apply to Public Government Pensions.



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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: 2/10/2026 1:53 PM	

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I oppose HB 2059 because it expands a private-retirement income tax preference in a way that is poorly targeted, fiscally destabilizing, and inequitable.

HB 2059 increases the subtraction for privately funded retirement allowances from \$6,000 to \$12,000 beginning in tax year 2027 and materially expands the income ceilings for the maximum subtraction.

That is not narrowly tailored relief for low-income seniors. It is a broadened tax expenditure that increasingly benefits households with greater private retirement resources—while Missouri’s working families continue to pay full tax on wages that actually sustain the state’s current services.

Missouri absolutely can and should protect seniors living on the edge—but the most constitutional, effective way to do that is targeted relief (property-tax circuit-breakers, refundable credits, or means-tested offsets), not broad exclusions that flow upward.

Under basic equal-rights principles in the Missouri Constitution and the Equal Protection Clause, classifications in taxation must be grounded in legitimate public purpose and cannot be arbitrary preferences untethered to demonstrated need.[1] While courts generally defer under rational-basis review, the legislature is not obligated to legislate inequity simply because it is legally permissible.[2]

HB 2059 also functions as a budget cut in disguise. Expanding the subtraction reduces recurring general revenue unless offset—meaning future legislatures must fill the gap through service cuts, fee increases, or shifting burdens elsewhere.

That is not long-term stewardship.

For these reasons, I urge the committee to vote NO on HB 2059 unless it is rewritten as targeted, fiscally transparent relief that prioritizes Missourians most at risk of instability in retirement.

HB 2059 expands a tax break upward. If the goal is helping seniors in need, this is the wrong tool—and working Missourians will be left holding the bill.

FOOTNOTES

[1] Mo. Const. art. I, §2 (equal rights and opportunity); U.S. Const. amend. XIV, §1 (Equal Protection / Due Process).

[2] Nordlinger v. Hahn, 505 U.S. 1, 10 (1992) (tax classifications generally evaluated under rational-basis

review); *Allegheny Pittsburgh Coal Co. v. County Comm'n*, 488 U.S. 336, 344–46 (1989) (even within taxation, extreme arbitrariness can violate equal protection).