



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

| | | |
|--|---------------------------------|---|
| BILL NUMBER: HB 2234 | | DATE: 2/26/2026 |
| COMMITTEE: Special Committee on 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. "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCAT | | PHONE NUMBER: |
| BUSINESS/ORGANIZATION NAME: | | TITLE: |
| ADDRESS: | | |
| CITY: | | STATE: ZIP: |
| EMAIL: | ATTENDANCE: In-Person | SUBMIT DATE: 2/26/2026 11:48 PM |
| THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo. | | |

I am in Support of this Bill. This Bill gets all overage after a County Collector-Of-Revenue Tax-Sale in the right hands of the past Owner of Property. This takes the money from the County Collection and the County and Transfers it to the State Treasurer as "Unclaimed Property."



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

| | | | |
|--|---------------------------------|---------------------------|--|
| BILL NUMBER: HB 2234 | | DATE: 2/26/2026 | |
| COMMITTEE: Special Committee on 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: TAMARA RUCKER | | PHONE NUMBER: | |
| BUSINESS/ORGANIZATION NAME: | | TITLE: | |
| ADDRESS: | | | |
| CITY: | | STATE: | ZIP: |
| EMAIL: | ATTENDANCE: In-Person | | SUBMIT DATE: 2/26/2026 9:16 AM |
| THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo. | | | |



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

| | | | |
|--|-------------------------------|--|------|
| BILL NUMBER: HB 2234 | | DATE: 2/26/2026 | |
| COMMITTEE: Special Committee on Tax Reform | | | |
| 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: 2/26/2026 7:26 AM | |
| THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo. | | | |

Surplus proceeds from a tax sale are not public funds. They are private equity belonging to the taxpayer.

Government is entitled to collect what is lawfully owed — taxes, penalties, and costs. It is not entitled to confiscate value beyond that amount. When a property sells for more than the debt, the excess belongs to the former owner.

That principle is not political. It is constitutional.

HB 2234 compresses claim timelines, conditions recovery on strict filing requirements, and transfers undistributed surplus funds to the State Treasurer’s unclaimed property division after three years.

In practice, this structure places procedural barriers between taxpayers and their own equity.

In the current economic climate — rising property assessments, inflationary pressure, and increased tax burdens — tax sales are already devastating events. Many properties are sold over comparatively small delinquencies relative to total equity. Retaining or complicating access to surplus funds compounds the financial injury.

The United States Supreme Court has made clear that surplus equity cannot be retained by the government beyond what is owed.

Structuring the process in a way that predictably results in unclaimed or administratively absorbed funds invites constitutional challenge.

Surplus proceeds are not windfalls for counties or the state.

They are not school fund supplements.

They are not administrative revenue streams.

They are the remaining property of the taxpayer.

If Missouri is committed to protecting property rights, the statutory framework must prioritize the prompt and direct return of surplus funds to the former owner — not construct procedural hurdles that

shift funds into long-term government custody.

HB 2234 does not strengthen property rights. It complicates them.

If you build a system that quietly absorbs taxpayers' equity today, don't be surprised when your grandchildren inherit the lawsuits tomorrow. Legislators who want a future in public service should vote no.