



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2431</b>		DATE: <b>4/1/2026</b>
COMMITTEE: <b>Local Government</b>		
<b>TESTIFYING:</b> <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES		
<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>ABIGAIL HERNDON</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/1/2026 11:39 AM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

**We don't need another sales tax increase, with all the other tax cuts and sales tax increases.**



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>ARNIE C. AC "HONEST-ABE" DIENOFF</b>		PHONE NUMBER: <b>314-440-9000</b>	
BUSINESS/ORGANIZATION NAME: <b>STATE PUBLIC ADVOCACY</b>		TITLE: <b>STATE PUBLIC ADVOCATE</b>	
ADDRESS: <b>POST OFFICE BOX #1535</b>			
CITY: <b>O'FALLON</b>		STATE: <b>MO</b>	ZIP: <b>63366</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>4/1/2026 12:00 AM</b>	
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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>SARAH BERRY</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>3/31/2026 8:24 PM</b>	
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**HB 2431 authorizes select municipalities to impose an additional sales tax of up to 0.5% for “public safety” purposes, raising concerns regarding tax layering, targeted applicability, and fiscal transparency.**

**The bill is narrowly constructed using highly specific population brackets, effectively applying to a limited number of cities rather than establishing a uniform statewide policy. This approach creates unequal taxation authority across municipalities and raises concerns about special legislation disguised within population thresholds.**

**While the proposal requires voter approval, it nonetheless expands local taxing authority in a way that contributes to cumulative sales tax burdens. Sales taxes are inherently regressive, disproportionately impacting lower-income residents who spend a higher percentage of their income on taxable goods. The addition of another local tax, even for public safety, compounds this inequity without addressing structural funding concerns.**

**Although the bill requires that funds be used for public safety and prohibits supplanting existing budgets, enforcement mechanisms are limited.**

**The requirement that funding “supplement and not replace” existing expenditures relies heavily on local budgeting practices without clear audit or oversight provisions, creating potential for indirect substitution or reallocation of funds.**

**The designation of revenues into a special trust fund does provide structural separation; however, the bill still allows broad discretion in defining eligible expenditures, including salaries, benefits, equipment, and facilities. This breadth reduces transparency for voters who may not have clarity on how funds will be allocated in practice.**

**Additionally, the inclusion of an emergency clause accelerates implementation without demonstrating a clearly defined or immediate crisis specific to the narrowly targeted municipalities. Emergency clauses should be reserved for urgent statewide needs, not localized tax authorization.**

**Finally, the fiscal note indicates relatively modest revenue generation (approximately \$200,000 annually for the affected city), raising the question of whether incremental taxation is the most efficient or equitable mechanism to address public safety funding needs.**

**The General Assembly is hereby placed on notice that HB 2431 presents concerns related to unequal application of taxing authority, regressive fiscal impact, limited oversight safeguards, and the use of emergency powers absent a demonstrated statewide necessity.**