



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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			
REGISTERED LOBBYIST:			
WITNESS NAME: BRAYDON PEMBERTON		PHONE NUMBER: 573-634-8760	
REPRESENTING: COMMUNITY SERVICES LEAGUE		TITLE:	
ADDRESS: 205 E CAPITOL AVENUE			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/23/2026 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 2457		DATE: 3/23/2026
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: CHRISTINE WOODY		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME: EMPOWER MISSOURI		TITLE:
ADDRESS:		
CITY: JEFFERSON CITY		STATE: MO
		ZIP: 65101
EMAIL: christine@empowermissouri.org	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 9:42 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

Over 12% of Missourians struggle with food insecurity. And in many rural counties and urban centers of our state that percentage is even higher. Our food pantries and food banks are the first lines of defense for those struggling with food insecurity. These organizations rely on donations of food and money to be able to provide for the thousands of individuals they see every month. Providing additional support to these entities through tax credits is one way to increase the help they can provide to families and individuals in communities across Missouri.

Passing HB 2457, will increase the amount of money in the Donated Food Tax Credit Fund, extend the sunset date of the fund and, if the fund runs out, allows tax credit recipients extra time to pay the additional taxes they owe to the State of Missouri.

Missouri has a long history of using tax credits to incentivize businesses, create jobs, increase economic activity and support community organizations. This Donated Food Tax Credit Fund is another such tax credit program and through this bill's passage, the legislature can provide additional support to vital community organizations and decrease food insecurity as well.

We respectfully ask this committee to vote yes on HB 2457.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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		
INDIVIDUAL:		
WITNESS NAME: KEVIN HERTEL		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/23/2026 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 2457		DATE: 3/23/2026	
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			
INDIVIDUAL:			
WITNESS NAME: SUSAN GIBSON		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 3/15/2026 9:53 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Love it.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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		
REGISTERED LOBBYIST:		
WITNESS NAME: TYLER TRAVERS		PHONE NUMBER:
REPRESENTING: KANBE's MARKETS		TITLE:
ADDRESS:		
CITY: COLUMBIA	STATE: MO	ZIP: 65203
EMAIL: tyler.vertexgov@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 7:48 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: AMANDA BASRI		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 11:53 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

Please vote **NO** on HB 2457. The implementation of the bill is complicated and would divert an additional \$1 million of tax revenue to supplying food pantries, local soup kitchens, and local homeless shelters. The bill favors the support of nongovernmental nonprofit entities, the efficiency and operations of which the state has no control, over funding of other governmental programs through those tax credit dollars. Application for the credit does not require clear substantiation, like receipts for actual food donated, or copies of donation checks - the only requirement is that "an eligible staff member of the food pantry, homeless shelter, or soup kitchen certify that each contribution reported was received," thus allowing for overstatement of the actual value of the donation.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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			
BUSINESS/ORGANIZATION:			
WITNESS NAME: ARNIE C. AC "HONEST-ABE" DIENOFF		PHONE NUMBER: 314-440-9000	
BUSINESS/ORGANIZATION NAME: STATE PUBLIC ADVOCACY		TITLE: STATE PUBLIC ADVOCATE	
ADDRESS: P.O. BOX #1535			
CITY: O' FALLON		STATE: MO	ZIP: 63366
EMAIL: ArnieDienoff@Mail.Com	ATTENDANCE: In-Person	SUBMIT DATE: 3/23/2026 11:19 PM	

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

I am Opposed to this Bill and the giving away of Tax-Credits, which becomes a commodity to the highest-bidder. We can not afford these Tax-Credits. This donation to Food Banks, NEEDS to come from the heart, without holding out your hand for a reward!



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: CARA M HUSTON		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 9:10 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

Need a clear, sustainable solution that will change with the times



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: CAROLE WEBSTER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 6:14 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: CAROLYN WALKER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 3/23/2026 4:58 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: DEBORAH PRIOR		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 5:52 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

The structure should include many kinds of taxes to provide stable revenue sufficient to meet budgetary needs. A tax system should be flexible and adapt to changing conditions and needs...A tax should be easy to understand and comply with and an appeal should be simple and inexpensive. A tax should be difficult to evade and easy to enforce.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: JAMES S EDSON		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 11:39 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

This bill has the potential of inviting fraud, mismanagement and malfeasance in the use of government funds. The legislation does not require clear substantiation, like receipts for food or monetary donations.

The Bill should include many kinds of taxes to provide stable revenue sufficient to meet budgetary needs consistently.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: JANE PRYOR		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 3/23/2026 7:19 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

BASIC TAX CRITERIA: The structure should include many kinds of taxes to provide stable revenue sufficient to meet budgetary needs. A tax system should be flexible and adapt to changing conditions and needs...A tax should be easy to understand and comply with and an appeal should be simple and inexpensive. A tax should be difficult to evade and easy to enforce



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: JODETTE C LENSER		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 6:36 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

So, I donate my TIME to the Food Bank in Columbia instead of making a monetary donation. So this bill doesn't benefit me and other people who volunteer there. But a megachurch like the Crossing, who donates \$ to the Food Bank gets a tax credit , even though they are already a tax-exempt institution? No, this is too confusing which makes me suspicious of the motives. I OPPOSE; VOTE NO.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: JUDITH CAMPBELL		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 3/23/2026 2:27 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Representatives, Please vote NO on HB 2357. This bill would increase the income tax credit against income tax liability for the value of a donation of food or cash to a food bank, or homeless shelter or soup kitchen from 50 to 70%, it sets a cap on the total amount of tax credits that can be allocated to Missourians. I am against this. It bill could easily allow for fraud no receipts or copies of donation checks. No accountability. Thank you.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: KATHIE L ALLISON		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 8:45 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

Taxes to provide stable revenue sufficient to meet budgetary needs. A tax system should be flexible and adapt to changing conditions and needs...A tax should be easy to understand and comply with and an appeal should be simple and inexpensive. A tax should be difficult to evade and easy to enforce.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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		
BUSINESS/ORGANIZATION:		
WITNESS NAME: KAY PARK		PHONE NUMBER: 314-368-1178
BUSINESS/ORGANIZATION NAME: LEAGUE OF WOMEN VOTERS OF MISSOURI		TITLE: PRESIDENT
ADDRESS: 9888 OLD WARSON ROAD		
CITY: ST LOUIS		STATE: MO
		ZIP: 63124
EMAIL: kaypark122@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 7:33 PM

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

On behalf of the League of Women Voters of Missouri, I am writing to **OPPOSE** HB 2457. This bill would divert an additional \$1million of tax revenues to supplying food pantries, local soup kitchens, and local homeless shelters. Application for the tax credit does not require clear substantiation,like receipts for actual food donated-the onyrequirement is that "an eligible staff member of the food pantry, homeless shelter, or soup kitchen certify that each contribution reproted was received." Thus allowing for overstatement of the actual value of the donation.
Please uphold accountability by opposing this bill.
Thank you for considering these statements.

Kay Park, President
League of Women Voters of Missouri



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: MAHREE SKALA		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 3/22/2026 7:12 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

While I personally support our local food bank, I do not agree with the diversion of state funds to private nonprofit entities. State funds should be used for state programs, with appropriate oversight.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: PAM GRANT		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 2:14 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

BASIC TAX CRITERIA: The structure should include many kinds of taxes to provide stable revenue sufficient to meet budgetary needs. A tax system should be flexible and adapt to changing conditions and needs...A tax should be easy to understand and comply with and an appeal should be simple and inexpensive. A tax should be difficult to evade and easy to enforce. (LWVMO Guide to State Action 2025-2027, p. 31)



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: PATRICIA DANIEL		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 2:26 PM	

THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

I am opposed to HB 2457. This bill is extremely complicated. The bill would divert an additional \$1 million of tax revenue to supplying food pantries, local soup kitchens, and local homeless shelters. Currently, people who give to food banks and homeless shelters would still give money even if they do not get a tax write off.

The bill favors the support of nongovernmental nonprofit entities, the efficiency and operations of which the state has no control, over funding of other governmental programs through those tax credit dollars. Who is going to regulate these nonprofit entities to make sure they are legitimate?

Application for the credit does not require clear substantiation, like receipts for actual food donated, or copies of donation checks - the only requirement is that "an eligible staff member of the food pantry, homeless shelter, or soup kitchen certify that each contribution reported was received." Thus allowing for overstatement of the actual value of the donation. I can see a volunteer selling fraudulent receipts so people can get tax credits. Who is going to compare food donated with the actual inventory. I can see donors overstating the price of food donated.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: RACHEL DAY		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 5:41 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

The implementation of the bill is complicated

- The bill would divert an additional \$1 million of tax revenue to supplying food pantries, local soup kitchens, and local homeless shelters
- The bill favors the support of nongovernmental nonprofit entities, the efficiency and operations of which the state has no control, over funding of other governmental programs through those tax credit dollars
- Application for the credit does not require clear substantiation, like receipts for actual food donated, or copies of donation checks - the only requirement is that "an eligible staff member of the food pantry, homeless shelter, or soup kitchen certify that each contribution reported was received." Thus allowing for overstatement of the actual value of the donation



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: RACHEL WEBB		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 9:34 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Dear Members of the House Ways and Means Committee,

I am submitting this testimony to encourage you to oppose HB 2457, to increase the income tax credit against income tax liability for the value of a donation of food for cash to a foodbank, homeless shelter or soup kitchen.

This bill would divert an an additional \$1 million of tax revenue to supplying food pantries, soup kitchens and local homeless shelter. While this portion of the legislation doesn't sound bad, this would divert money to nongovernmental nonprofit entities that operate without state oversight or accountability.

In addition, this legislation would be complicated to implement. For example, the application for the credit does not require clear substantiation through receipts for donated food or copies of donation checks. This would allow for overstatement of the value of each donation, relying on staff members of the receiving organization to certify each donation.

Thank you for your consideration.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: REBECCA CALLAWAY		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 3/22/2026 6:16 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I oppose.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: REBEKAH BERKOWITZ		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 12:11 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

It is not a good idea that nongovernmental nonprofit entities, the efficiency and operations of which the state has no control, take over funding of other governmental programs through those tax credit dollars.

The implementation of the bill is complicated and creates room for deception. Application for the credit does not require clear substantiation, like receipts for actual food donated, or copies of donation checks - the only requirement is that "an eligible staff member of the food pantry, homeless shelter, or soup kitchen certify that each contribution reported was received." Thus allowing for overstatement of the actual value of the donation.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026
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: RIVA CAPELLARI		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 11:21 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		
No more giving away tax money without oversight.		



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: 3/16/2026 9:27 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

HB 2457 expands Missouri’s food donation tax credit program by increasing the credit from 50% to as much as 70% of the donation value, expanding eligibility to food banks, and raising the total annual cap on credits.

While charitable giving and hunger relief efforts are commendable, public policy should carefully consider whether expanding tax credits is the most transparent and equitable method for supporting food assistance programs.

First, HB 2457 increases the credit from 50% to 70% of the value of the donation. This significantly increases the level of taxpayer subsidy associated with charitable contributions.

When the state provides a tax credit of this size, it effectively shifts a portion of the donation cost from the donor to the general taxpayer base.

While charitable incentives may encourage donations, policymakers should consider whether expanding tax credits is the most efficient and accountable way to support hunger relief programs.

Direct appropriations to food assistance programs are often more transparent and easier to evaluate than indirect subsidies delivered through the tax code.

Second, HB 2457 increases the overall annual cap on credits and adds an additional credit pool for food banks. Expanding multiple categories of credits adds complexity to Missouri’s already extensive system of targeted tax incentives.

Missouri currently administers dozens of tax credit programs. Each expansion increases administrative complexity and reduces transparency in the state’s overall fiscal structure.

Third, tax credits disproportionately benefit taxpayers with sufficient income tax liability to claim them. Individuals and businesses with lower tax liability may not be able to fully utilize the credit, while higher-income taxpayers receive a larger effective benefit.

Programs intended to address food insecurity should be structured in ways that maximize fairness and effectiveness rather than relying heavily on tax-based incentives.

Missouri’s food banks, soup kitchens, and shelters provide essential services to vulnerable residents. Supporting those services is an important policy goal.

However, expanding tax credits should be evaluated carefully to ensure that public resources are being deployed in the most transparent and equitable manner possible.

For these reasons, HB 2457 warrants careful reconsideration before expanding this tax credit structure.

If feeding hungry Missourians is truly the policy goal, the legislature should consider whether direct funding and food system support would provide clearer accountability than expanding another tax credit subsidy within Missouri's already complex tax incentive structure.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2457		DATE: 3/23/2026	
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: VRENI JONES		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 7:51 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I oppose this increase in credit. The food pantry credit in general does not require adequate substantiation by the donor, and takes an additional \$1 million in tax revenue away from other needed governmental service expenses.