



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2746		DATE: 2/9/2026	
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: ARNIE "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 2/9/2026 11:58 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I am in Full Support of this Bill. This is pure Transparency and Disclosing vital information and facts to the Public and Tax-Payers of what the accurate and correct Sales-Tax or any Special-Taxes being charged and Collected by the State Department of Revenue.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: SARAH BERRY		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
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CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 2/5/2026 4:17 PM	

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HB 2746 expands the Department of Revenue’s tax-mapping obligations by shifting operational, legal, and financial burdens onto political subdivisions without providing funding, technical support, or liability protection.

While transparency in taxation is a legitimate public interest, this bill implements transparency by compulsion, not capacity.

Specifically, subsection 3 mandates that political subdivisions provide mapping and geographic data by affidavit, certifying accuracy under penalty, in a format dictated by DOR. This converts local governments into unpaid data contractors and exposes them to legal and audit risk for errors in boundary data—many of which originate from historical annexations, legacy districts, or overlapping authorities the State itself created.

This is not transparency. It is risk outsourcing.

Hancock Amendment Violation (Unfunded State Mandate)

**By requiring political subdivisions to:
 compile and maintain GIS-level boundary data,
 certify accuracy by sworn affidavit,
 update submissions upon any boundary change, and
 absorb errors through default “last known rate” penalties,
 the State is imposing new administrative duties and compliance costs without appropriation.**

That is a textbook violation of the Hancock Amendment.

Political subdivisions are already constitutionally constrained in revenue generation. HB 2746 increases workload, legal exposure, and compliance obligations while offering no reimbursement, no technical assistance, and no safe harbor for good-faith errors.

Due Process & Accuracy Concerns

**The bill allows the Department of Revenue to default to “last known” tax rates when data is missing or disputed. This creates a serious due-process problem:
 Taxpayers may rely on inaccurate maps.**

Political subdivisions may be blamed for state-displayed errors. No appeal, correction timeline, or liability allocation is provided.

In effect, HB 2746 creates a state-run tax visualization tool while denying local governments any meaningful control over how their taxing authority is portrayed.

Privacy & Infrastructure Risks

By centralizing granular tax-district boundary data—including special districts often tied to emergency services—HB 2746 also raises infrastructure sensitivity concerns, particularly for rural fire, ambulance, levee, and water-related districts. The bill contains no data-security standards, no misuse restrictions, and no statutory firewall against secondary use.

Conclusion

Transparency cannot be built on uncompensated labor, sworn liability, and default penalties imposed on political subdivisions. If the State wishes to centralize tax-mapping infrastructure, it must also centralize responsibility, funding, and liability.

As written, HB 2746 violates the Hancock Amendment, undermines due process, and exposes local governments to unnecessary legal and administrative risk.

It should be rejected unless substantially amended to include funding, liability protections, and a voluntary—not coercive—data submission framework.

This bill doesn't fund transparency — it invoices it to local governments and calls it reform.

Constitutional Footnotes

Mo. Const. art. X, § 16 — Prohibits state action that increases the financial burden on political subdivisions without voter approval.

Mo. Const. art. X, § 21 — Bars unfunded mandates requiring increased services or administrative duties.

Brooks v. State, 128 S.W.3d 844 (Mo. banc 2004) — Hancock analysis turns on real-world fiscal impact, not legislative labels.

Fort Zumwalt Sch. Dist. v. State, 896 S.W.2d 918 (Mo. banc 1995) — Administrative burdens imposed without funding violate Hancock protections.



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WITNESS NAME		
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WITNESS NAME			
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WITNESS NAME: ZACHARY WYATT		PHONE NUMBER: 573-751-0191	
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CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
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