



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2809</b>		DATE: <b>4/9/2026</b>	
COMMITTEE: <b>Government Efficiency</b>			
<b>TESTIFYING:</b> <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>ALEXA JENNINGS</b>		PHONE NUMBER: <b>907-315-2610</b>	
BUSINESS/ORGANIZATION NAME: <b>MAJESTIC OAKS RV PARK &amp; CAMPGROUND</b>		TITLE: <b>OWNER, MANAGER</b>	
ADDRESS: <b>8 MAJESTIC OAKS RD</b>			
CITY: <b>ELDON</b>		STATE: <b>MO</b>	ZIP: <b>65026</b>
EMAIL: <b>majesticparkslc@gmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/9/2026 8:23 AM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			

Hello –

I am writing in support of HB 2809.

My family owns and operates Majestic Oaks RV Park & Campground in the Lake of the Ozarks area. We moved cross country to purchase the campground in 2021 and have poured our hearts into our family campground. We strive to ensure that our campground is safe and memorable place for families of all ages and economic backgrounds to come to every season. The only way we can do that is by operating the campground ourselves to help keep costs down as much as possible.

Having an additional sales tax (that is currently an unknown percentage) could be detrimental to our campground. Half of our campground is for families who stay with us for the whole season and/or live in their camper full time year-round. Having to charge an additional sales tax increases cost for the families who choose to camp with us and put them in a financial burden.

Camping is meant to be a time that gets families outside and spending it together as a lower cost trip for a fun getaway. Some families are forced to chose camping for their daily living as the cost of renting a home has increased more than they can afford.

We do not want families to stop camping due to not being able to afford the additional sales tax. This could negatively impact how camping looks for Missouri and us family-owned campgrounds.

Thank you,

Alexa Jennings

Majestic Oaks RV Park & Campground



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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>P.O. BOX #1535</b>			
CITY: <b>O' FALLON</b>		STATE: <b>MO</b>	ZIP: <b>63366</b>
EMAIL: <b>ArnieDienoff@Mail.Com</b>	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>4/9/2026 12:04 AM</b>	

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

**I am in Full Support of Exempting any Charges of Sales-Taxes on Camping and Camp-Ground Rental Activities.**



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<b>WITNESS NAME</b>		
<b>BUSINESS/ORGANIZATION:</b>		
WITNESS NAME: <b>ASHLIE BREWER</b>		PHONE NUMBER: <b>907-953-1026</b>
BUSINESS/ORGANIZATION NAME: <b>MAJESTIC OAKS RV PARK &amp; CAMPGROUND</b>		TITLE:
ADDRESS: <b>8 MAJESTIC OAKS ROAD</b>		
CITY: <b>ELDON</b>	STATE: <b>MO</b>	ZIP: <b>65026</b>
EMAIL: <b>info@majesticoakscampground.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/9/2026 10:09 AM</b>

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My husband and I bought Majestic Oaks down here in Eldon in 2021. We moved from Alaska, to Arizona and landed in Missouri, and it was the best choice. Our family has thrived here. Medical has been top notch for our medically fragile son. On the downside, our SBA Loan interest has doubled since our purchase and extra sales tax on our campers would be another hit our little business couldn't absorb. We are a family campground for average joes, another words NOT top earners. I ask that we remain an exemption so we can remain above water and not have to sell to corporations. Small Family businesses is the backbone of America, lets not allow big corporations take us over. They will drive our blue collar clientele to other states that are more favorable. The Lake of the Ozark is a beautiful area for everyone to enjoy, not just for the rich. Please consider in favor of this bill.



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<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>BRAD JONES</b>		PHONE NUMBER: <b>573-619-3077</b>	
REPRESENTING: <b>NFIB</b>		TITLE: <b>STATE DIRECTOR</b>	
ADDRESS: <b>308 E. CAPITOL</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65101</b>
EMAIL: <b>Brad.Jones@nfib.org</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/7/2026 9:35 AM</b>	
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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>BRITIAN NEWBERRY</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 1:22 PM</b>
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Please support small businesses with this bill.



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>CALEB JOHNSON</b>		PHONE NUMBER: <b>573-280-6064</b>	
BUSINESS/ORGANIZATION NAME: <b>OSAGE BEACH RV PARK</b>		TITLE: <b>OWNER</b>	
ADDRESS: <b>3949 CAMPGROUND LANE</b>			
CITY: <b>OSAGE BEACH</b>		STATE: <b>MO</b>	ZIP: <b>65065</b>
EMAIL: <b>info@osagebeachrvpark.net</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 12:08 PM</b>	

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The Department of Revenue’s position that camping sites and RV sites are not “rooms” under the long-term rental exemption is inconsistent with both the spirit and application of the regulation. The purpose of the exemption is to distinguish between transient lodging (short-term stays, which are taxed) and residential use (long-term stays, which are not taxed).

When an individual contracts for and occupies a camping site or RV site for more than thirty days, the use of that site is clearly residential in nature rather than transient. The guest establishes the same degree of permanence and exclusivity that a renter in a hotel room, motel room, or extended-stay suite would have. In fact, in many cases, long-term RV park guests utilize their RV site as their primary residence for the contracted period, mirroring the residential character of a long-term hotel stay.

To distinguish between a “room” and a “site” in this context is arbitrary and contrary to the intent of the regulation. The exemption is designed to avoid imposing sales tax on long-term housing arrangements, regardless of whether that housing occurs in a room, suite, cabin, or RV/camping site. Functionally, the long-term rental of an RV site is no different than the long-term rental of a hotel room: both involve an exclusive space provided by the property owner, both are occupied for residential use, and both cease to be transient accommodations once the 30-day threshold is crossed.

Therefore, RV sites and camping sites should properly fall under the same exemption afforded to “rooms” in the regulation when occupied under contract for more than 30 days. To rule otherwise imposes an unequal and inconsistent application of the tax code, penalizing long-term RV residents and operators without a rational basis.

This is an unfair tax that will hurt many small business across the state.



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>CHRISTOPHER F SMITH</b>		PHONE NUMBER: <b>816-492-1777</b>	
BUSINESS/ORGANIZATION NAME: <b>PECULIAR PARK PLACE RV PARK; MISSOURI ASSOCIATION OF RV PARKS AND CAMPGROUNDS</b>		TITLE: <b>OWNER AND PRESIDENT</b>	
ADDRESS: <b>22901 SE OUTER RD</b>			
CITY: <b>PECULIAR</b>		STATE: <b>MO</b>	ZIP: <b>64078</b>
EMAIL: <b>asianflight168@gmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 6:47 PM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			

**Christopher Smith**  
 President, Missouri Association of RV Parks and Campgrounds  
 Owner, Peculiar Park Place RV Park  
 22901 SE Outer Road  
 Peculiar, MO 64078  
 ppprvpark88@gmail.com

**816-492-1777**

**April 8, 2026**

**The Honorable Jon Patterson**  
 Speaker of the House  
 Missouri House of Representatives  
 201 West Capitol Avenue, Room 308  
 Jefferson City, MO 65101

**RE: Support for HB 2809 – Ensuring Fair Tax Treatment for Missouri Campgrounds**

**Dear Speaker Patterson,**

**I am writing in my capacity as both a Missouri business owner and as President of the Missouri Association of RV Parks and Campgrounds to express my strong support for House Bill 2809, and to respectfully request that it be referred to committee for a full hearing.**

**Across Missouri, RV parks and campgrounds are increasingly serving an important role in addressing housing needs. Many of our long-term and extended-stay guests are not simply tourists—they are workers, families in transition, and individuals seeking stable, affordable living arrangements for extended periods of time. However, under the current interpretation of the Missouri Department of Revenue’s Letter Ruling 8351, these long-term and extended-stay stays remain subject to sales tax, effectively increasing the cost of one of the most accessible forms of housing available in many parts of our state.**

**This inconsistency creates both confusion and an uneven playing field. While certain long-term and extended-stay cabin stays are treated as tax-exempt, RV sites and campsites—often occupied for the same duration—are not. From both a business and common-sense standpoint, these uses are fundamentally similar and should be treated equally.**

**HB 2809 provides a clear and practical solution by aligning the tax treatment of long-term and extended-stay campground stays with other forms of lodging. From my perspective as an operator, this change restores fairness and removes an unnecessary burden on both small businesses and the residents we serve.**

**From a broader statewide perspective, this issue extends beyond individual parks. Campgrounds are a key part of Missouri's rural economy, workforce housing network, and tourism infrastructure. When tax policy is inconsistent, it not only impacts our ability to operate—it affects affordability for residents and competitiveness for our state. Without this correction, Missouri risks losing long-term and extended-stay guests and travelers to neighboring states with more consistent and favorable tax treatment.**

**Most importantly, HB 2809 brings clarity. It resolves the uncertainty created by Letter Ruling 8351 and provides a stable, predictable framework for operators across Missouri to plan, invest, and continue supporting their communities.**

**I respectfully urge you to allow this bill to move forward so it can receive the full and fair consideration it deserves.**

**Thank you for your time and your continued leadership in support of Missouri businesses, communities, and housing solutions.**

**Sincerely,  
Christopher Smith  
President, Missouri Association of RV Parks and Campgrounds**



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>ERIC TURCOTTE</b>		PHONE NUMBER: <b>573-200-6336</b>	
BUSINESS/ORGANIZATION NAME: <b>BELLE RIVER RETREAT LLC</b>		TITLE: <b>OWNER/OPERATOR</b>	
ADDRESS: <b>PO BOX 215</b>			
CITY: <b>BELLE</b>		STATE: <b>MO</b>	ZIP: <b>65013</b>
EMAIL: <b>info@belleriverretreat.com</b>		ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/9/2026 8:51 AM</b>

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

This bill is a necessary legislative remedy to the confusion and economic disadvantage created by the Missouri Department of Revenue’s Letter Ruling 8351. As you may know, Letter Ruling 8351 (April 30, 2025) concluded that while certain long-term cabin rentals are exempt from sales tax, typical campsite and RV site rentals for 30 or more consecutive days remain subject to tax. This ruling has created an uneven playing field for Missouri’s outdoor hospitality industry:

**Correcting Tax Disparities:** HB 2809 ensures that all campground rentals—including RV sites and campsites—receive the same tax-exempt status as other long-term lodging, such as hotels or apartments.

**Response to DOR Ruling 8351:** Without this legislative change, the Department of Revenue’s current interpretation places an unfair burden on seasonal campers and the small businesses that host them.

**Economic Competitiveness:** Missouri’s campgrounds are vital to our rural economies. By codifying this exemption, we protect our state’s status as a premier destination for outdoor recreation and prevent travelers from seeking more tax-friendly options in neighboring states.

Missouri’s tourism and outdoor industries rely on clear, fair tax policies. HB 2809 provides that clarity and directly addresses the issues raised by the recent DOR ruling. I believe this bill deserves a fair hearing in committee to ensure the "Show-Me" state remains a leader in affordable outdoor recreation.

Thank you



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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>GAIL SUDDARTH</b>		PHONE NUMBER: <b>573-324-3055</b>	
BUSINESS/ORGANIZATION NAME: <b>COZY C CAMPGROUND</b>		TITLE: <b>CAMPGROUND MANAGER</b>	
ADDRESS: <b>16733 US-54</b>			
CITY: <b>BOWLING GREEN</b>		STATE: <b>MO</b>	ZIP: <b>63334</b>
EMAIL: <b>cozycampground@gmail.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 3:09 PM</b>	

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This tax creates a hardship as it has resulted in a drop in revenue for many campgrounds. Campgrounds are leasing a site and is no different than any other rental property, which is not subject to sales tax.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>GEORGE TUCKER</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>4/8/2026 12:31 PM</b>
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**This bill would provide meaningful relief to campground operators and customers.**

**This would allow Missouri campgrounds to remain competitive, encourage longer stays, support family travel, and strengthen tourism.**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>JEAN HILLIS</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 2:30 PM</b>
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**I'm in support of the legislation HB 2809 - Knight - SALES AND USE TAX EXEMPTION FOR CERTAIN CAMPGROUND RENTALS**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>JOE FRANNEY</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 12:28 PM</b>
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**I strongly urge support of HB 2809 for the Restoration of Tax Equity of Missouri Campgrounds!**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>KENNETH EMORY LEONARD</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 12:54 PM</b>

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**places an unfair burden on seasonal campers and the small businesses that host them**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>KENNETH EMORY LEONARD</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>4/8/2026 12:31 PM</b>

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**Places an unfair burden on seasonal campers and the small businesses that host them**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>KIM GREGORY HUNT</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 4:22 PM</b>
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Without the passage of this Bill, we would be playing into the hands of competing lodging businesses and would put us in an unfair position regarding the rentals of our campground RV spaces. Coupled with the current inflationary trends within our economy, the market would significantly shrink further and making it extremely difficult to keep providing a viable and necessary service to our camping and vacationing customers. Please permit the passage of this Bill.



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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>KYNA IMAN</b>		PHONE NUMBER: <b>314-651-1185</b>
REPRESENTING: <b>MO CANOE &amp; FLOATERS ASSOCIATION</b>		TITLE:
ADDRESS: <b>P.O. BOX 1483</b>		
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>
		ZIP: <b>65102</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>4/9/2026 12:00 AM</b>
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<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>LARRY HELMS</b>		PHONE NUMBER: <b>573-337-0543</b>	
BUSINESS/ORGANIZATION NAME: <b>MISSOURI ASSOCIATION OF RV PARKS</b>		TITLE: <b>ASSOCIATION EXECUTIVE DIRECTOR</b>	
ADDRESS: <b>18700 CLIFF RD</b>			
CITY: <b>DIXON</b>		STATE: <b>MO</b>	ZIP: <b>65459</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>4/9/2026 12:00 AM</b>	
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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>NADINE KELSAY</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 3:06 PM</b>
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**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2809</b>		DATE: <b>4/9/2026</b>	
COMMITTEE: <b>Government Efficiency</b>			
<b>TESTIFYING:</b> <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>PATRICK TINSLEY</b>		PHONE NUMBER: <b>417-456-1327</b>	
BUSINESS/ORGANIZATION NAME: <b>BIG ELK FLOATS AND CAMPING LLC</b>		TITLE: <b>MANAGING OWNER</b>	
ADDRESS: <b>5029 SOUTH BUSINESS HWY 71</b>			
CITY: <b>PINEVILLE</b>		STATE: <b>MO</b>	ZIP: <b>64856</b>
EMAIL: <b>paddle_us@yahoo.com</b>	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 9:34 AM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

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COMMITTEE: <b>Government Efficiency</b>			
<b>TESTIFYING:</b> <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
<b>WITNESS NAME</b>			
<b>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>RAY MCCARTY</b>		PHONE NUMBER: <b>543-634-2246</b>	
BUSINESS/ORGANIZATION NAME: <b>ASSOCIATED INDUSTRIES OF MISSOURI</b>		TITLE: <b>PRESIDENT</b>	
ADDRESS: <b>3234 W TRUMAN BLVD</b>			
CITY: <b>JEFFERSON CITY</b>		STATE: <b>MO</b>	ZIP: <b>65109</b>
EMAIL: <b>rmccarty@aimo.com</b>	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>4/9/2026 7:59 AM</b>	

**THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.**  
**Associated Industries of Missouri supports this legislation.**



MISSOURI HOUSE OF REPRESENTATIVES  
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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>SIMON MOELLER</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/8/2026 12:57 PM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			

Without this tax exemption, Missouri campgrounds will be unfairly harmed by the sales and use tax on longer term campground rentals. This additional cost will drive business to neighboring states, like Arkansas, where long term camping rates will be cheaper. This will also create an undue burden on campgrounds to calculate, collect, and report this additional tax, as most campground management software is not capable of automatically handling this tax model. This will cause campgrounds to have to incur additional expenses associated with manually managing this additional tax. Aside from the direct harm this sales and use tax will do to campgrounds without the exemption, it is also an illogically conceived tax, as sales and use taxes are much more commonly applied to shorter stays (whether at campgrounds, hotels, rental properties, etc.), and not to longer term stays/longer term contracts.



MISSOURI HOUSE OF REPRESENTATIVES  
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<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>SARAH BERRY</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>4/9/2026 5:27 AM</b>	

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

This bill creates a broad new sales and use tax exemption for campground rentals, and while it may appear targeted, its structure raises significant concerns regarding tax equity, revenue erosion, and precedent.

At its core, the bill exempts not only campsites rentals, but also “lots, buildings, other structures, and amenities” associated with campgrounds.

That is an expansive definition.

It goes well beyond traditional short-term campsites use and opens the door to tax-exempt treatment of a wide range of revenue-generating activities that, in other contexts, remain fully taxable.

This creates an uneven playing field between campgrounds and other lodging providers such as hotels, motels, and short-term rentals, all of which continue to collect and remit sales tax on substantially similar services.

This disparity is not minor. It effectively grants a competitive tax advantage to one segment of the lodging market without a clear policy justification grounded in necessity, hardship, or public benefit. When government selectively exempts one category of commercial activity, it shifts the tax burden onto others or reduces available revenue for essential services.

Additionally, the bill applies the exemption to both state and local sales taxes. That means local governments—counties, cities, and districts—lose revenue without any requirement for local consent or replacement funding. This is a direct intrusion into local revenue structures, particularly in areas where tourism-related taxes are a meaningful source of funding for infrastructure, emergency services, and community operations.

The language also raises definitional concerns. By including “amenities” without limitation, the bill creates ambiguity that could be interpreted broadly, potentially encompassing retail, recreational, or service-based transactions that extend far beyond basic lodging. This lack of precision increases the risk of inconsistent application and enforcement.

**Legislative Notice:**

Let the record reflect the following:

**This legislation creates a categorical tax exemption that applies to both state and local sales taxes, thereby reducing revenue streams for local political subdivisions without requiring local approval or providing a replacement funding mechanism.**

**The scope of the exemption, including undefined “amenities,” introduces ambiguity that may result in uneven application, enforcement challenges, and expansion of the exemption beyond its apparent intent.**

**By exempting campground-related rentals while maintaining taxation on comparable lodging services, the bill creates differential tax treatment that raises concerns regarding fairness, competitive neutrality, and equal application of tax policy.**

**For these reasons, I stand in opposition.**