



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2819		DATE: 1/29/2026	
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: DAVID OVERFELT		PHONE NUMBER: 573-230-6006	
REPRESENTING: MO RETAILERS ASSOCIATION & MO GROCERS ASSOCIATION		TITLE:	
ADDRESS: 618 E CAPITOL			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/29/2026 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 2819		DATE: 1/29/2026	
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: JARED HANKINSON		PHONE NUMBER: 573-634-3511	
REPRESENTING: MO CHAMBER OF COMMERCE AND INDUSTRY		TITLE:	
ADDRESS: PO BOX 149			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/29/2026 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 2819		DATE: 1/29/2026	
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: RON LEONE		PHONE NUMBER: 573-635-7117	
REPRESENTING: MPCA-MO PETROLEUM AND CONVENIENCE ASSOCIATION		TITLE:	
ADDRESS: 205 E CAPITOL AVE			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/29/2026 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 2819		DATE: 1/29/2026	
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: ZACHARY WYATT		PHONE NUMBER: 573-751-0191	
BUSINESS/ORGANIZATION NAME: DEPARTMENT OF REVENUE		TITLE: LEGISLATIVE DIRECTOR	
ADDRESS: 301 W HIGH STREET			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/29/2026 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 2819		DATE: 1/29/2026	
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: 1/27/2026 9:32 PM	

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

HB 2819 proposes to authorize rounding of cash transactions to the nearest five cents while requiring vendors to remit the full calculated tax regardless of the amount actually collected from the purchaser.

Though framed as administrative convenience, this bill raises material concerns regarding tax uniformity, transparency, and constitutional compliance.

I. Rounding Is Not Neutral — It Systematically Shifts Burden

The bill permits rounding only at the point of sale and only for cash transactions, while mandating full remittance of the calculated tax to the Department of Revenue.

**This creates a structural mismatch between:
 what the taxpayer actually pays, and
 what the state requires to be remitted.**

That mismatch is not theoretical. Over millions of transactions, it results in aggregate over-collection or under-collection borne by either consumers or vendors, neither of whom voted for a discretionary rounding scheme.

Missouri’s Constitution does not authorize taxation by approximation.

II. Uniformity and Equal Protection Concerns

Under Article X, §3 of the Missouri Constitution, taxes must be uniform upon the same class of subjects.

**HB 2819 explicitly creates two classes of taxpayers:
 cash-paying consumers subject to rounding, and
 non-cash consumers charged exact amounts.**

The same taxable transaction is treated differently solely based on payment method, despite identical tax liability. That distinction is arbitrary, not constitutional.

Courts have repeatedly held that tax schemes must not operate in a manner that is unequal in effect, even if facially neutral.

III. Delegation Without Guardrails

The bill grants the Director of Revenue authority to establish and apply rounding brackets while disclaiming that such rounding constitutes a tax levy.

That disclaimer does not cure the defect.

If the state authorizes a system that predictably alters the amount paid by taxpayers, it is exercising taxing power — whether labeled “rounding” or not. Missouri courts look to substance over form, not legislative phrasing.

IV. Erosion of Public Trust Over Trivial Sums Is Still Erosion

Missouri voters are already frustrated with tax complexity, hidden fees, and administrative sleight-of-hand. Introducing a system that effectively says “it’s only a few cents” misunderstands the problem.

Public confidence in taxation depends on precision, predictability, and transparency — not convenience for vendors or administrative agencies.

If the amount is truly negligible, it does not justify statutory change.

If it is not negligible, it demands voter approval.

HB 2819 solves no demonstrated problem, introduces unequal treatment among taxpayers, and risks constitutional challenge over a matter that should never require legislative intervention. Missouri does not need rounding authority.

It needs tax systems that add up — exactly.

Pennies added quietly are still taxes.
Rev. Berry

Footnotes

Missouri Merchants & Manufacturers Ass’n v. State Tax Comm’n, 323 S.W.2d 1, 8 (Mo. 1959).

Armco Steel Corp. v. Director of Revenue, 596 S.W.2d 287, 290–91 (Mo. 1980).

Carmack v. Director of Revenue, 945 S.W.2d 956, 958–59 (Mo. banc 1997).

Beatty v. State Tax Comm’n, 912 S.W.2d 492, 498 (Mo. banc 1995).

Ring v. Director of Revenue, 867 S.W.2d 301, 304–05 (Mo. banc 1993).



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 2819		DATE: 1/29/2026	
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: TIMOTHY FABER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 1/23/2026 3:23 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I oppose this bill. If all rounding was done down to the nearest 5 cent increment that is fine as the citizen/consumer is not harmed. But to cheat them by rounding up - most of which rounding is caused by taxes - is unethical.