



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

| | | | |
|--|-------------|---|----------------------|
| BILL NUMBER: HB 2944 | | DATE: 2/10/2026 | |
| COMMITTEE: Special Committee on Property Tax Reform | | | |
| 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: ARNIE C. AC "HONEST ABE" DIENOFF | | PHONE NUMBER: 314-440-9000 | |
| BUSINESS/ORGANIZATION NAME: MISSOURI STATE PUBLIC ADVOCACY | | TITLE: STATE PUBLIC ADVOCATE | |
| ADDRESS: PO BOX 1535 | | | |
| CITY: OFALLON | | STATE: MO | ZIP: 63366 |
| EMAIL: | ATTENDANCE: | SUBMIT DATE: 2/10/2026 12:00 AM | |
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| WITNESS NAME | | |
| INDIVIDUAL: | | |
| WITNESS NAME: CLARK BROWN | | PHONE NUMBER: |
| BUSINESS/ORGANIZATION NAME: | | TITLE: |
| ADDRESS: | | |
| CITY: | | STATE: ZIP: |
| EMAIL: | ATTENDANCE: Written | SUBMIT DATE: 2/9/2026 8:17 PM |
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| WITNESS NAME | | |
| INDIVIDUAL: | | |
| WITNESS NAME: SARAH BERRY | | PHONE NUMBER: |
| BUSINESS/ORGANIZATION NAME: | | TITLE: |
| ADDRESS: | | |
| CITY: | STATE: | ZIP: |
| EMAIL: | ATTENDANCE: Written | SUBMIT DATE: 2/6/2026 1:19 PM |

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House Bill 2944 is well-intentioned but constitutionally fragile, fiscally destabilizing, and structurally unsound.

While framed as a “senior homestead protection,” the bill in practice creates a permanent, uncapped property-tax freeze for a single demographic class without a corresponding funding mechanism, while explicitly requiring political subdivisions to treat the forgone revenue as “tax revenue actually received.”

That is not tax relief — it is cost displacement.

1. HB 2944 Creates a De Facto Tax Shift, Not a Tax Credit

HB 2944 allows counties to grant a property tax credit equal to any increase in a senior’s homestead tax liability above a baseline year, while simultaneously requiring political subdivisions to count the credit as revenue received for levy-calculation purposes.

This structure does not reduce government spending obligations. Instead, it forces taxing authorities to recover the lost revenue elsewhere — either through higher levies on non-eligible taxpayers, service reductions, or future tax increases.

That outcome directly conflicts with the Hancock Amendment’s prohibition on indirect tax increases accomplished through reclassification, exemptions, or accounting mechanisms.

2. Automatic, Perpetual Credits Without Reapplication Remove Oversight

The bill eliminates annual reapplication and provides for automatic, continuing credits until relocation or death, with no built-in verification mechanism beyond post-event notice.

- This creates:
- Administrative blind spots
 - Increased error risk
 - Heightened fraud exposure
 - No periodic eligibility validation

Counties are mandated to administer a perpetual benefit without dedicated funding, staffing, or audit

authority, raising serious concerns under Missouri's unfunded-mandate doctrine.

3. Unequal Tax Treatment Raises Equal Protection Concerns

HB 2944 establishes a permanent property-tax protection for one age-based class while excluding:

**Disabled homeowners under 62
Low-income families
Widows and caregivers
Seniors who rent rather than own**

While age-based classifications can be lawful, perpetual exemptions that shift tax burdens onto other property owners invite equal-protection challenges, especially where no hardship or income qualification is required.

4. Counties Are Exposed to Litigation From Both Sides

If adopted, counties will face legal risk from:

**Non-eligible taxpayers alleging unlawful tax shifting
Political subdivisions forced to operate on paper revenue they never received
Seniors themselves, if future fiscal stress leads to repeal, amendment, or inconsistent application**

The bill places counties in an impossible position: comply with the statute and risk constitutional challenge, or refuse and face enforcement claims.

5. If Relief Is the Goal, the Mechanism Is Wrong

Protecting seniors from property-tax displacement is a legitimate policy goal.

But constitutional tax relief requires voter approval, funding offsets, and transparency, not permanent exemptions buried inside levy calculations.

HB 2944 does none of those things.

CONCLUSION

HB 2944 does not eliminate taxes — it moves them. It does not reduce obligations — it reassigns them. And it does so in a way that conflicts with the Hancock Amendment, undermines levy integrity, and exposes counties to predictable litigation.

For these reasons, HB 2944 should not advance without substantial revision, voter authorization safeguards, and a dedicated funding mechanism. As written, it is a legal and fiscal liability disguised as relief.

CONSTITUTIONAL & LEGAL FOOTNOTES

¹ Missouri Constitution, Article X, Section 22(a) (Hancock Amendment)

Prohibits increases in the tax burden of citizens without voter approval, including indirect increases accomplished through exemptions, credits, or reclassification.

² Missouri Constitution, Article X, Section 22(b)

Requires voter approval for any increase in the level of taxation above that authorized at the time of the Hancock Amendment's adoption.

³ Missouri Constitution, Article X, Section 23

Prohibits the state from imposing new or expanded activities on political subdivisions without providing state funding.

⁴ Missouri Constitution, Article X, Section 24

Mandates that Hancock protections be strictly construed in favor of taxpayers and against taxing authorities.

⁵ Missouri Constitution, Article I, Section 2 (Equal Protection)

Guarantees that all persons are entitled to equal rights and protection under the law.

⁶ Keller v. Marion County Ambulance District, 820 S.W.2d 301 (Mo. banc 1991)

Hancock applies to fees, credits, and assessments that function as taxes, regardless of labeling.

⁷ Ring v. Metropolitan St. Louis Sewer District, 969 S.W.2d 716 (Mo. banc 1998)

Courts look to the practical effect of a statute, not its form, when determining whether it increases tax

burdens.

8 Beatty v. Metropolitan St. Louis Sewer District, 700 S.W.2d 831 (Mo. banc 1985)

Government may not avoid Hancock limitations through accounting devices or indirect fiscal mechanisms.

? Missouri Revised Statutes § 137.073

Property-tax levy calculation statute — implicated where credits are deemed “revenue actually received” despite not being collected.



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| WITNESS NAME | | |
| REGISTERED LOBBYIST: | | |
| WITNESS NAME: STEVE HOBBS | | PHONE NUMBER: 573-473-4601 |
| REPRESENTING: MISSOURI ASSOCIATION OF COUNTIES | | TITLE: |
| ADDRESS: 1648 E ELM STREET | | |
| CITY: JEFFERSON CITY | | STATE: MO |
| | | ZIP: 65265 |
| EMAIL: | ATTENDANCE: | SUBMIT DATE: 2/10/2026 12:00 AM |
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