



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2945</b>		DATE: <b>1/29/2026</b>
COMMITTEE: <b>Special Committee on Tax Reform</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>INDIVIDUAL:</b>		
WITNESS NAME: <b>ARNIE C. DIENOFF-STATE PUBLIC ADVOCATE</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>In-Person</b>	SUBMIT DATE: <b>1/29/2026 9:55 PM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

**I am in Support of this Bill. All Taxes NEED to be Reduced!**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>CHRISTINE NEY</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/29/2026 8:22 AM</b>
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>		

I strongly oppose the elimination of the Missouri income tax. It will disproportionately benefit the wealthy. I oppose this bill on 2 main points:

1. The state revenue will need to be recouped in other ways, including an increase in the state sales tax. This will push the burden on the poor of the state. I work with the poor in my neighborhood. They already struggle to pay for food, rent and utilities. Another unintended consequence will be that people in border towns will go out of state for large purchases like automobiles hurting local dealers.
2. There will be a reduction in services for the poor and disabled. I have a special needs son that is dependent on programs partially funded by the state.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>EA FRANKLIN</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/29/2026 8:19 AM</b>
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As written, I oppose this bill. It seems to be 'not ready' for hearing. Representative Strickler had several good questions regarding the details with regard to tax code, questions regarding the fiscal note of ~\$48M in first year with ~\$33M in outyears. It's not clear how this is going to be paid for ~ what cuts will occur to balance this loss of revenue should be clearly explained. That was not apparent from the hearing on this bill. For these reasons, I oppose this bill as written. Thank you.



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>KIMBERLY WALLIS</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/28/2026 9:39 PM</b>	
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**I oppose this bill. This bill would preferentially reduce wealthy residents' taxes, because it reduces tax liability for those with significant investments and capital gains. Instead, we should reduce the sales tax, which would help everyone equally.**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>KORTNIE HUDDLESTON</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/29/2026 10:32 PM</b>

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

I stand in firm opposition to this regressive bill, which is a blatant tax giveaway to the wealthy and a massive disinvestment from our state’s future.

This legislation’s core is a full, permanent exemption for all capital gains income from state taxation. This is a direct subsidy for investors and the already-wealthy, who derive a disproportionate share of their income from stocks, bonds, and property speculation. Meanwhile, working families who rely on wages—income that remains fully taxed—will see no comparable benefit. This fundamentally worsens income inequality and starves our state of critical revenue.

The bill also creates an enormous, tiered tax exemption for the sale of farmland to beginning farmers. While supporting new farmers is a worthy goal, this structure is a windfall for large, wealthy landowners and agricultural corporations. Exempting up to \$2 million in gains at 100%, and phasing down from there, means the biggest benefits flow to those selling the largest, most valuable properties. It subsidizes the consolidation of wealth, not the democratization of land access.

These lavish cuts for the wealthy come with no plan to replace the lost revenue, which will inevitably lead to brutal austerity. The funding shortfalls will be borne by our public schools, our crumbling infrastructure, our social safety nets, and the vital services that ordinary Missourians depend on. This is class warfare dressed up as tax policy.

We need a tax system that asks the most from those with the most, not one that lavishes new breaks on them at the expense of the common good. I urge you to reject H.B. 5663. Invest in our people, not our plutocrats.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>LEO YEAKEY JR</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:                  ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/29/2026 11:01 AM</b>
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**Vote NO on HJR 173 AND 174. Thank you**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>MICHAEL DREYER</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/29/2026 10:30 PM</b>

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We need a tax system that asks the most from those with the most, not one that lavishes new breaks on them at the expense of the common good. I urge you to reject H.B. 5663. Invest in our people, not our plutocrats.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>NICK FREED</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/27/2026 10:33 AM</b>
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This bill is strictly a giveaway to the rich at the detriment of working class in Missouri. Supporters will say that it protects all Missourians, but that is simply not true. Everyday Missourians do not own the kind of property that would allow them to benefit from this. IT's yet another GOP giveaway to their rich supporters and does nothing for the state except remove tax benefits in the form of better roads, schools, and infrastructure.



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>SAMANTHA POERTNER</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/29/2026 9:13 AM</b>
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This is a fun way for the government to cut taxes for themselves and their rich friends. Eliminating income tax in Missouri will unfairly harm our elderly, middle, and lower-class citizens while helping the rich. The rich stay rich by spending everyone else's money except their own. Us "poors" are seen as beneath them, and we "poors" are \*struggling\*! We can barely afford our groceries because the prices of everything keep going up and we're being taxed to death. Imposing a usage tax is unfair because the "rich" use services far less than the "poors" do. This is a blatant grab at making Missouri an even worse state. It is a blatant slap to the face of the working class



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<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>1/27/2026 2:39 PM</b>

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House Bill 2945 is not tax reform. It is a permanent extraction of revenue from the Missouri Constitution's reach.

By fully exempting capital gains income while continuing to tax wages, salaries, and ordinary income, this bill directly conflicts with Article X, Section 3 of the Missouri Constitution, which requires taxation to be uniform upon the same class of subjects. Income is the class. HB 2945 fractures it without constitutional authority.

The bill further violates Article X, Section 1, which limits taxation to public purposes. HB 2945 permanently relinquishes a substantial revenue stream with no fiscal trigger, no sunset, no funding-first requirement for core state obligations, and no enforceable demonstration of public necessity.

This is not a policy choice—it is a structural abdication.

HB 2945 also raises serious concerns under Article III, Section 40(30), which prohibits special laws where a general law can apply. This bill does not broadly reduce tax burden; it selectively shields one form of income overwhelmingly realized by a narrow segment of taxpayers, while leaving working Missourians fully exposed to state taxation.

There is no required fiscal note mitigation. There is no contingency for economic downturn. There is no statutory mechanism to protect education funding, infrastructure maintenance, or public safety appropriations.

Future General Assemblies would inherit the damage without recourse.

The Missouri Supreme Court has been clear: tax classifications must be reasonable, non-arbitrary, and substantially related to a legitimate governmental purpose. HB 2945 offers none. It relies on speculative growth theories while demanding certainty from everyone else.

This bill does not simplify the tax code. It narrows it.

It does not grow shared prosperity. It concentrates exemption.

It does not reduce risk. It transfers it.

**Missouri's Constitution does not authorize governance by carve-out.**

**This body is sworn to uphold the Constitution, not legislate around it.**



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>SUZANNE OPPERMAN</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>1/27/2026 11:43 AM</b>

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Stopping income tax in Missouri will lead to a terrible outcome for Missourians. In it's place, the increase in sales taxes with be a hardship of those of us in middle to lower income residents when buying groceries, gasoline, services and other goods.

What is the proposed windfall that will not have this happen? Unlike Texas, Maryland, States that have stopped income tax have had negative outcomes, Oklahoma, Washington, Kentucky Tennessee, Kansas for example. The tax burden shifts from high-income earners to low- and middle-income residents through higher sales, excise, and property taxes. These States have faced shortages in funding for public schools, infrastructure, and public safety. I am in opposition to this bill.