



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 2964</b>		DATE: <b>2/26/2026</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. "HONEST-ABE" DIENOFF-STATE PUBLIC ADVOCAT</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: <b>In-Person</b>		SUBMIT DATE: <b>2/26/2026 11:48 PM</b>

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

**I am in Support of this Bill and moving Tax-Bills and Tax Payment Deadlines out of the Holiday Season.  
This a good for all State Tax-Payers.**



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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>2/26/2026 7:31 AM</b>	
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HB 2964 fundamentally shifts Missouri’s property tax calendar by moving delinquency from January 1 to April 1, pushing payment deadlines to the end of March, and restructuring notice and enforcement timelines. Though framed as procedural, this is a structural fiscal shift with statewide consequences.

**1. Cash-Flow Disruption to Local Government**

Property tax collections fund schools, counties, fire districts, and local services. Moving delinquency and enforcement dates three months later:

- Delays revenue realization.
- Alters settlement cycles.
- Impacts budget timing and cash-flow planning.
- Forces local governments to absorb a longer receivable window.

This is not neutral. It is a financing shift imposed by statute.

**2. Increased Collection Risk**

The bill extends the period before delinquency attaches and before enforcement begins.

- Longer delinquency windows:
- Reduce urgency to pay.
  - Increase the volume of accounts that roll into enforcement.
  - Increase administrative and legal costs.

Delinquency systems are structured around time pressure. Extending deadlines weakens that mechanism.

**3. Enforcement Delay on Personal Property Taxes**

By moving delinquency to April and suit eligibility to May:

- Judgment timelines are pushed back.
- Recovery windows compress within the three-year limitation period.
- Collectors carry nonperforming accounts longer before legal action.

**The bill creates a slower enforcement pipeline without addressing collection capacity.**

#### **4. Conditional Constitutional Amendment**

**The effective date is contingent on voter approval of a constitutional amendment altering when taxes are paid relative to the assessment year.**

**This is not a minor statutory tweak. It is a structural change to Missouri's tax calendar that requires constitutional restructuring.**

**If the amendment fails, the statutory overhaul collapses. If it passes, every local government must recalibrate fiscal operations.**

#### **5. Structural Risk, No Safeguards**

**The bill provides:**

**No transition funding.**

**No state backfill.**

**No modeling of cash-flow impacts.**

**No administrative appropriation for collectors adjusting systems.**

**It shifts risk downward to counties and schools.**

#### **Bottom Line**

**HB 2964 is a systemic alteration of Missouri's property tax timing structure.**

**It delays delinquency, slows enforcement, alters revenue cycles, and imposes fiscal uncertainty on local governments — all contingent on a constitutional amendment.**

**Major calendar restructuring without fiscal guardrails is not prudent governance.**

**Legislators who want to be taken seriously on fiscal policy shouldn't vote for calendar games that destabilize local government finance.**



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<b>WITNESS NAME</b>		
<b>REGISTERED LOBBYIST:</b>		
WITNESS NAME: <b>CAITLIN WHALEY</b>		PHONE NUMBER: <b>660-422-2671</b>
REPRESENTING: <b>MISSOURI SCHOOL BOARDS ASSOCIATION</b>		TITLE:
ADDRESS: <b>2100 1-70 DR SW</b>		
CITY: <b>COLUMBIA</b>		STATE: <b>MO</b>
		ZIP: <b>65203</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>2/26/2026 12:00 AM</b>
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