



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

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|--|-------------|---|----------------------|
| BILL NUMBER: HB 3329 | | DATE: 3/30/2026 | |
| 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: 3/30/2026 12:00 AM | |
| THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo. | | | |



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| WITNESS NAME | | | |
| BUSINESS/ORGANIZATION: | | | |
| WITNESS NAME: ARNIE C. AC "HONEST-ABE" DIENOFF | | PHONE NUMBER: 314-440-9000 | |
| BUSINESS/ORGANIZATION NAME: STATE PUBLIC ADVOCACY | | TITLE: STATE PUBLIC ADVOCATE | |
| ADDRESS: P.O. BOX #1535 | | | |
| CITY: O' FALLON | | STATE: MO | ZIP: 63366 |
| EMAIL: ArnieDienoff@Mail.Com | ATTENDANCE: In-Person | SUBMIT DATE: 3/30/2026 11:59 PM | |
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| CITY: O' FALLON | | STATE: MO | ZIP: 63366 |
| EMAIL: ArnieDienoff@Mail.Com | ATTENDANCE: In-Person | SUBMIT DATE: 3/23/2026 11:19 PM | |
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I am Opposed to this Bill and the giving away of Tax-Credits, which becomes a commodity to the highest-bidder. We can not afford these Tax-Credits.



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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: 3/30/2026 6:33 AM | |

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HB 2478 is not a single policy proposal. It is a multi-domain legislative package combining land use regulation, taxation, utility law, eminent domain, and energy policy into a single bill one hundred pages.

This structure raises immediate concerns under Article III, Section 23 of the Missouri Constitution. The bill does not adhere to the single-subject requirement and instead combines multiple distinct policy areas into a single legislative vehicle. Provisions governing solar siting, property taxation, renewable energy standards, transmission regulation, and condemnation authority are not sufficiently related to constitute a single subject. This form of legislative bundling prevents meaningful consideration and increases the likelihood of constitutional challenge.

The bill’s title—“relating to utilities”—fails to clearly express the breadth of its contents. Significant provisions affecting taxation, land use, and private property rights are not reasonably disclosed by the title. This lack of clarity undermines the notice function required by the Missouri Constitution.

Beyond structural defects, the bill contains internal inconsistencies. It restricts the use of eminent domain for certain energy facilities while simultaneously authorizing condemnation for associated infrastructure. These conflicting directives create ambiguity that will require judicial interpretation and invite litigation.

The bill also establishes a private right of action allowing any county resident to bring suit to enforce solar development caps. This provision invites broad, non-specific litigation and creates a high likelihood of project delays and inconsistent enforcement across jurisdictions.

Further, the imposed limitations—including acreage caps and mandatory setbacks—raise substantial concerns under regulatory takings jurisprudence. Where state-imposed restrictions significantly limit the economic use of property, affected landowners may assert claims under the Takings Clause, exposing the state and local governments to liability.

HB 2478 presents not only policy concerns, but structural constitutional risks. Its scope, internal inconsistencies, and litigation exposure make it particularly vulnerable to challenge.

The General Assembly is on notice that HB 3329, as drafted, presents identifiable risks under the Missouri Constitution’s prohibition on special laws, the dormant Commerce Clause, separation-of-powers principles, and due process requirements. The structure of the bill increases the likelihood of

pre-enforcement and as-applied challenges, as well as associated litigation costs and potential fee liability under 42 U.S.C. § 1988.

This isn't just a bad bill—it's a 100-page lawsuit waiting to happen. When you cram this many unrelated policies into one bill, with contradictions baked in, you're not creating law—you're creating litigation, and taxpayers will be the ones footing the bill.



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| EMAIL: | ATTENDANCE: Written | SUBMIT DATE: 3/16/2026 9:20 AM | |

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Fiscal Exposure and Uncapped Diversion of Worker Tax Revenue

HB 3329 proposes sweeping changes to Missouri’s economic development tax credit structure through a bill exceeding one hundred pages in length. While framed as economic development policy, the bill raises serious fiscal accountability concerns that should not be ignored.

First, HB 3329 explicitly allows participating companies to retain employee withholding taxes collected from workers’ paychecks.

Withholding taxes are not corporate revenue.

They are taxes collected from employees and held in trust by employers for the purpose of funding state government operations.

However, the bill states:

“There shall be no limit on the amount of withholding taxes that may be retained by approved companies under this program.”

While HB 3329 establishes an annual cap on certain tax credits, it simultaneously removes any limit on the amount of employee withholding taxes that may be diverted to private companies.

This structure creates the possibility that the real fiscal impact of the program could significantly exceed the advertised cap.

In effect, the state is authorizing private companies to retain taxes taken directly from workers’ wages without any statewide limit.

Second, HB 3329 contains an automatic approval clause that further weakens oversight.

The bill states that if the Department of Economic Development fails to respond to an application within thirty days, the application is automatically deemed approved.

This provision effectively converts administrative delay into taxpayer-funded incentives.

Economic development subsidies involving public revenue should require deliberate review and

approval. They should not be granted automatically due to bureaucratic timelines.

Taken together, these provisions expose the state to potentially large fiscal obligations without adequate guardrails or accountability.

If Missouri intends to expand economic development incentives, the legislature should ensure that public tax revenue is protected with clear limits, strict oversight, and transparent evaluation of fiscal impacts.

HB 3329 does not adequately provide those protections and therefore warrants serious reconsideration.



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Transparency Concerns and Transferable Corporate Tax Credits

HB 3329 restructures numerous Missouri economic development programs within a single omnibus bill exceeding one hundred pages.

Legislation of this scale makes meaningful legislative review extremely difficult and reduces transparency for both lawmakers and the public.

Large policy changes affecting multiple tax credit programs should be evaluated individually with clear fiscal analysis. Combining numerous statutory revisions into one legislative vehicle limits the ability of legislators and citizens to understand the full impact of the proposal.

Additionally, HB 3329 allows tax credits issued under the program to be transferred, sold, or assigned.

Transferable tax credits effectively convert state-issued incentives into financial instruments that may be traded or sold on secondary markets. This structure allows companies to monetize tax credits even if they do not personally benefit from the tax liability they were intended to offset.

When incentives become tradable assets, the connection between the stated purpose of the program—job creation—and the ultimate recipient of the financial benefit becomes increasingly unclear.

Programs involving the transfer of public tax revenue should maintain strong transparency standards and clear accountability to taxpayers.

Economic development programs can play an important role in strengthening Missouri’s economy. However, such programs must be structured carefully to ensure that public resources are used responsibly and transparently.

HB 3329’s scale, complexity, and transferable credit structure raise legitimate concerns that warrant further scrutiny before the legislation advances.

If the state is comfortable allowing private companies to retain taxes taken directly from workers’ paychecks with no statewide limit, then that policy deserves far more scrutiny than a 100-page omnibu