



MISSOURI HOUSE OF REPRESENTATIVES  
**WITNESS APPEARANCE FORM**

BILL NUMBER: <b>HB 3381</b>		DATE: <b>4/8/2026</b>	
COMMITTEE: <b>Special Committee on Intergovernmental Affairs</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>BUSINESS/ORGANIZATION:</b>			
WITNESS NAME: <b>ARNIE C. AC "HONEST-ABE" DIENOFF</b>		PHONE NUMBER: <b>314-440-9000</b>	
BUSINESS/ORGANIZATION NAME: <b>STATE PUBLIC ADVOCACY</b>		TITLE: <b>STATE PUBLIC ADVOCATE</b>	
ADDRESS: <b>POST OFFICE BOX #1535</b>			
CITY: <b>O'FALLON</b>		STATE: <b>MO</b>	ZIP: <b>63366</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>4/8/2026 12:00 AM</b>	
<b>THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.</b>			



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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>ELIZABETH PETERSON</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>3/29/2026 7:55 PM</b>
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**I think flexibility is important in County levels ability to review circumstances for the public even when the public is having difficulties. The public appreciates that sometimes intervention of leniency in certain circumstances allows extra time to come current on property taxes.**



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<b>WITNESS NAME</b>			
<b>INDIVIDUAL:</b>			
WITNESS NAME: <b>JAY JOHNSON</b>		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE:		SUBMIT DATE: <b>4/8/2026 12:00 AM</b>
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<b>WITNESS NAME</b>		
<b>INDIVIDUAL:</b>		
WITNESS NAME: <b>LAURIE S NICEWANER</b>		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE:      ZIP:
EMAIL:	ATTENDANCE: <b>Written</b>	SUBMIT DATE: <b>3/29/2026 1:52 PM</b>
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**Personal property taxes are nothing more than pillaging and needs to be gone permanently. This should be a step in that direction.**



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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>3/30/2026 6:18 AM</b>	

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

**HB 3381 authorizes local governing bodies to prohibit or condition the collection of penalties and late fees on delinquent property taxes.**

**While the bill is facially permissive, it raises several constitutional concerns regarding uniformity, consistency, and the absence of governing standards.**

**The Missouri Constitution requires that taxation be uniform upon the same class of subjects.<sup>1</sup> By allowing local jurisdictions to selectively waive penalties based on undefined criteria, the bill creates a risk that similarly situated taxpayers will be treated differently with respect to the total financial burden associated with delinquent taxes. Where such differences are not guided by clear and objective standards, the resulting system may be subject to challenge.**

**The bill further authorizes local governments to establish criteria for waiver without providing statutory limitations or procedural safeguards.**

**The absence of defined standards governing eligibility, application, or review introduces a risk of arbitrary or inconsistent application, raising due process and equal protection concerns.**

**In addition, the delegation of authority is not accompanied by guiding principles or constraints sufficient to ensure uniform implementation across jurisdictions. This may result in materially different enforcement regimes among similarly situated taxpayers depending solely on geographic location.**

**These concerns arise from the structure of the bill, which permits discretionary decision-making without articulating the standards necessary to ensure consistent and constitutionally sound application.**

**Legislative Notice:**

**The General Assembly is on notice that HB 3381 creates foreseeable constitutional risk under Missouri’s uniformity requirement, as well as federal and state equal protection and due process doctrines, where discretionary waiver of penalties is implemented without clear and objective standards. Such risk includes exposure to injunctive relief and associated litigation costs.**

**Footnotes:**

**Mo. Const. art. X, §3; Allegheny Pittsburgh Coal Co. v. County Comm’n, 488 U.S. 336, 345 (1989).**

**Allowing penalties to be waived without clear standards creates inconsistent tax burdens and opens the door to avoidable legal challenges that taxpayers ultimately fund.**

**HB 3381 presents moderate fiscal exposure, including:**

- Equal protection and uniformity challenges**
- Litigation over inconsistent local application**
- Potential disruption of penalty-based revenue streams**

**Exposure is likely distributed and recurring, driven by inconsistent implementation across jurisdictions.**



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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>4/8/2026 8:40 AM</b>

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This bill is presented as a measure to provide local flexibility in addressing delinquent property taxes, but in practice it destabilizes a critical and often overlooked funding structure that supports core public systems.

Late fees and penalties on delinquent property taxes are not merely punitive tools; they serve two essential functions. First, they create an incentive for timely payment, which is necessary for predictable revenue flow. Second, they fund specific obligations tied to local government operations, including retirement systems and other public commitments.

The fiscal analysis makes clear that these revenues are not incidental. They are structurally embedded in funding streams, particularly for the County Employees' Retirement Fund.

The actuarial projections are not speculative.

They demonstrate that even partial elimination of these penalties results in hundreds of millions of dollars in long-term funding loss. At full elimination, the projected impact exceeds \$700 million over time. This is not a minor policy adjustment; it is a structural revenue disruption with long-term consequences for solvency and benefit obligations.

The bill also creates a fragmented system.

Because it is permissive, each county or jurisdiction may adopt different standards or eliminate penalties entirely. This results in unequal enforcement, inconsistent incentives, and a patchwork of tax administration across the state.

Taxpayers in one jurisdiction may face strict enforcement, while others face none, undermining uniformity and fairness.

Additionally, the removal of penalties directly weakens compliance incentives. Without meaningful consequences for delinquency, the likelihood of delayed or unpaid taxes increases.

This shifts the burden onto compliant taxpayers and places additional strain on local governments that rely on consistent revenue to fund essential services.

The bill further fails to include any replacement funding mechanism.

**It authorizes the elimination of a revenue stream without addressing how the resulting shortfall will be absorbed. This effectively transfers financial risk onto local systems, retirement funds, and future taxpayers.**

**Legislative Notice:**

**Let the record reflect the following:**

**This bill authorizes the elimination of established revenue mechanisms that support public obligations, including retirement systems, without providing an alternative funding structure. The resulting loss of revenue, as reflected in actuarial projections, may materially impact the long-term financial stability of those systems.**

**To the extent that existing funding streams are disrupted without replacement, questions arise regarding the state's obligation to ensure the sustainability of public retirement systems and the equitable distribution of tax burdens.**

**Additionally, the creation of inconsistent local standards for enforcement of tax penalties raises concerns regarding uniformity in taxation and the equal application of laws across jurisdictions.**

**For these reasons, I stand in opposition.**



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<b>WITNESS NAME</b>			
<b>REGISTERED LOBBYIST:</b>			
WITNESS NAME: <b>D. SCOTT PENMAN</b>		PHONE NUMBER: <b>573-690-6771</b>	
REPRESENTING: <b>COUNTY EMPLOYEE RETIREMENT FUND</b>		TITLE:	
ADDRESS: <b>P.O. BOX 684</b>			
CITY: <b>J.C.</b>		STATE: <b>MO</b>	ZIP: <b>65101</b>
EMAIL:	ATTENDANCE:	SUBMIT DATE: <b>4/8/2026 12:00 AM</b>	
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