



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026
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		
INDIVIDUAL:		
WITNESS NAME: AMY ALTON BAUTZ		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 10:45 AM

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

The arts draw people to our area and also provide communal, cultural activities for all ages. St. Louis is famous for its music and sports but we are also known for our wonderful art museums. Please vote to have the funds distributed properly to support the arts in our beloved region.

Cultural Partners have helped Missouri collect these A&E taxes and respectfully request your support in appropriating them appropriately.

PLEASE VOTE YES ON HB3518 to support the Missouri Arts Council and the Cultural Partners.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ANDREW PARKER GREENWOOD		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 10:00 AM	

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

As a young child who grew up on the stage of Joplin Little Theatre and performing in shows at Missouri Southern State University, I found my love of live theatre and dance. I attended Missouri Fine Arts Academy in 1999. I received my BFA in Musical Theatre from Missouri State University in 2005 (choosing to stay close to home while receiving a world class performing arts education). Missouri Fine Arts Academy played a major role in my deciding to attend Missouri State. Subsequently, I had a successful career on stages across North America and worked on many film and television productions in New York. I have now returned home to Joplin, where I serve as the Managing Director for Joplin Little Theatre. The funding the state provides JLT is crucial and essential. I encourage you to think of young individuals and their potential when making this vote.

In 1994, the General Assembly passed Senate Bill 477, which dedicates income tax collected from non-resident professional athletes and entertainers to five Cultural Partners – Missouri Arts Council Trust Fund, Missouri Humanities Council Trust Fund, Missouri State Library Networking Fund, Missouri Public Television Broadcasting Corporation Special Fund, and the Missouri Historic Preservation Revolving Fund. The tax is known as the A&E tax.

According to Statute 143.183, the A&E tax is supposed to be divided as follows:

- 60% to the Missouri Arts Council
- 10% to the Missouri Humanities Council
- 10% to the State Library Fund
- 10% to Public Television
- 10% to Historic Preservation

Currently, those funds are not being appropriated as the previous General Assembly’s required them to be appropriated, mainly because those funds go into general revenue, like all income tax payments, and then they are subject to appropriation by each General Assembly.

House Bill 3518, introduced by Rep. Renee Reuter, would ensure those funds are being appropriated according to the original state statute passed in 1994, to the five Cultural Partners. Those funds would be deposited directly in the State Treasurers’ office and then appropriated according to statute.

The Cultural Partners have helped Missouri collect these A&E taxes and respectfully request your support in appropriating them appropriately.

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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: AUDRA ANGEЛИQUE GANDY		PHONE NUMBER: 314-706-8897	
BUSINESS/ORGANIZATION NAME: ST. LOUIS FILMWORKS		TITLE: MEDIA, PROGRAMMING & COMMUNITY	
ADDRESS: 4500 TENNESSEE AVE			
CITY: SAINT LOUIS		STATE: MO	ZIP: 63111
EMAIL: audra@ascendnowllc.com	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 10:31 AM	

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

In 1994, the General Assembly passed Senate Bill 477, which dedicates income tax collected from non-resident professional athletes and entertainers to five Cultural Partners – Missouri Arts Council Trust Fund, Missouri Humanities Council Trust Fund, Missouri State Library Networking Fund, Missouri Public Television Broadcasting Corporation Special Fund, and the Missouri Historic Preservation Revolving Fund. The tax is known as the A&E tax.

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As both a working artist and an active leader within Missouri’s creative community, I’ve seen firsthand that the arts are not a luxury. The arts are infrastructure.

Without structure, the arts cannot thrive. Without the arts, the structure itself loses meaning.

The creative economy fuels jobs, education, tourism, and cultural identity across our state. This includes film, music, libraries, and public broadcasting, as well as the visual arts such as museums,

public art, historic preservation, design, and the working artists who shape how our communities look, feel, and are remembered.

From hand-painted signage to curated exhibitions, from preserved landmarks to contemporary installations, visual artists help maintain the integrity and identity of our shared spaces. These contributions are not decorative. They are foundational to how people experience place, history, and belonging.

These cultural systems are often treated as intangible, but their impact is concrete. They are a driving force behind why people choose to stay, invest, build businesses, and raise families in Missouri. A thriving arts and culture ecosystem strengthens communities, attracts talent, and directly contributes to economic development across sectors.

The A&E tax was originally designed with clear intent: to reinvest revenue generated by artists and entertainers back into the full cultural ecosystem that makes that revenue possible. When those funds are not allocated as directed, it disrupts a vital cycle of support that impacts every creative discipline.

Ensuring that these funds are distributed according to statute is not just a matter of policy. It is a matter of honoring the value of creative labor across all mediums and preserving the cultural infrastructure that sustains Missouri's communities.

Supporting HB3518 is a step toward restoring that alignment.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: BEN MARTIN		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 7:24 PM	

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

My name is Ben Martin, a resident of Lee's Summit. I spent 34 fulfilling years as a speech and theatre educator in Missouri followed by an encore career as the Executive Director of the Missouri Alliance for Arts Education. I have worked with Missouri Citizens for the Arts as a board members and active advocate. I was also fortunate enough to be the recipient of the Missouri Arts Council Annual Education Award in 2020.

My thanks to the Committee for considering this important piece of legislation and special thanks to my state representative, Jon Patterson, for making sure it was given a committee hearing. Speaker Patterson and I have spoken a number of times about the unusual circumstances surrounding the Non-Resident Athletes and Entertainers Tax collection and disbursement. Although the provision found in Section 143.183.1 of the Missouri Revised Statutes, clearly states the funds from the tax are to go to the Missouri Arts Council and its Cultural Partners, that has never been the practice of previous legislatures. Those funds have been diverted to other needs that legislators identified for a variety of reasons.

Today, you can begin the process of restoring the funds to where they have rightfully belonged. You have undoubtedly seen from other testimony describing the enormous economic benefits of the Arts and Humanities in the state of Missouri. I don't think I need to repeat what many of my colleagues have already told you. I do want to point out how important this funding is to the goals you are currently prioritizing in Missouri.

The legislature is attempting to make Missouri more competitive in attracting businesses and new residents by relieving the tax burden in the state. The thinking is, that by making the cost of living compare favorably to other locations in the country we will bring people here to enjoy the benefits of life here. However, there is something missing from this equation.

It is not enough to focus on what will not be a burden to them. We have to consider what will be a positive draw to these people who expect an excellent quality of life in their home state. One of the key drivers in that part of the decision-making is the kind of cultural experiences that are available to residents. Most of he people we are targeting with lower taxes currently live where they can enjoy a rich arts and culture scene.

If an executive is considering moving a company the cost of doing business is indeed an important consideration. Yet, just as important is that person's perception of the community they hope to settle in. What is the point of saving on taxes, if they find themselves looking back over their shoulders

bemoaning what they lost in quality of life because of their move. We don't want people having ANY regrets about joining us here in Missouri, because that may foreshadow a move a way from us sometime in the future.

By approving HB 3518, we take the step to not only keep the Arts and Culture as they currently exist, but also to improve and expand offerings for people across the state. Imagine symphonies from the large cities able to afford tours throughout the state. Visualize the ability of towns of all sizes to host music festivals of all kinds because they can obtain a grant from Missouri Arts Council. What if every place could host a community theatre? Wouldn't it be great to have a local art gallery that might display the works of the masters, but more importantly the masterpieces created by people in their own backyard.

The old adage, "You get what you pay for." rings true here. The Missouri Arts Council and their partners do the best they can with their current funding, but it could be so much better. This year's cuts threaten even that level of effort. I hope you can envision, along with me, the possibilities that would exist if the funds that are supposed to be devoted to the artistic and cultural health of Missouri were to actually be available. That investment would provide just as powerful an attraction to people around the country as the prospect of lower taxes. In fact, they would go hand in hand to create a powerful incentive for those people to seriously consider relocating to our very special state.

Thank you for accepting this testimony and carefully considering the ideas I have expressed. I appreciate the thoughtful service you provide to your constituents and the state as a whole.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: BEN NORDSTROM		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 5:53 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

Dear Members of the Ways and Means Committee:

I enthusiastically urge you to pass HB 3518. According to state statute, 60% of the Non-Resident Sports and Entertainment tax is to be allocated to the Missouri Arts Council Trust Fund. As you know, it is subject to appropriation every year. To my knowledge, the the full 60% has never been appropriated. It is imperative that we support arts and culture organizations in our state. The arts give our communities a sense of identity and togetherness. Every significant society in our history certainly has significant advancements in science, technology, and economics. But when you think about the Greeks, the Roman Empire, Chinese dynasties, Egyptian civilization, the prominent European societies from the Middle Ages through the Industrial Revolution, and America from the 1800s through today, you can quickly identify these important eras by their art. As a community of Missourians, we cannot continue to cut arts and culture sectors. The arts create more well-rounded students that grow into more thoughtful, empathetic adults. The arts bring us together. The arts speak to us in nuanced, universal ways that challenge us and help us grow.

I urge you, as our elected leaders, please take this one step towards investing in arts and culture for all of Missouri. We will be better for it.

Thank you for all you do for our state!



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: BLAKE BAIN		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 9:52 AM

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

I am writing in support of HB 3518 as it pertains to the allocation of funds acquired through the Non-Resident Athletes and Entertainers Tax. You now have the opportunity to codify Section 143.183.1 of the Missouri Revised Statutes and ensure the funding for the Missouri Arts Council and its Cultural Partners is set forth as promised.

For the first time in the state's history all house districts received funding from the Missouri Arts Council and that simply will not be able to be repeated if the funding is cut. Please allow every Missourian, in all corners, small towns, and schools to continue to have access to grant funding that provides the opportunity to experience and create visual art, enjoy live music, and pursue passions that, in turn, create additional revenues for their communities.



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WITNESS NAME			
REGISTERED LOBBYIST:			
WITNESS NAME: BRAYDON PEMBERTON		PHONE NUMBER: 573-634-8760	
REPRESENTING: KANSAS CITY PUBLIC LIBRARY		TITLE:	
ADDRESS: 205 E CAPITOL AVENUE			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/23/2026 12:00 AM	
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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: CAROL HORST		PHONE NUMBER: 573-450-0719	
BUSINESS/ORGANIZATION NAME: ARTS COUNCIL OF SOUTHEAST MISSOURI; MISSOURI CITIZENS FOR THE ARTS		TITLE: BOARD MEMBER ARTS COUNCIL OF SOUTHEAST MISSOURI	
ADDRESS: 520 ELWANDA DRIVE			
CITY: JACKSON		STATE: MO	ZIP: 63755
EMAIL: chorst54@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 1:26 PM	

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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: CINDY HAYES		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 10:11 AM	
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This tax was passed in order to benefit Missouri Arts organizations and public libraries, therefor they should actually receive all of the revenue collected. These organizations benefit everyone, regardless of income, and they offer so many free services to your constituents of all ages.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: DEBBIE NICHOLS		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 8:22 AM
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This is a very important step that will rectify the intent of the original bill. Currently, the cultural partners are not receiving all of the monies because they go into general revenue. Please support this new bill. Thank you.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: ERIN PRANGE		PHONE NUMBER: 314-920-5017	
BUSINESS/ORGANIZATION NAME: SAINT LOUIS DANCE THEATRE		TITLE: EXECUTIVE DIRECTOR	
ADDRESS: 3305 WASHINGTON AVE			
CITY: ST. LOUIS		STATE: MO	ZIP: 63103
EMAIL: eprange@stldancetheatre.org	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 11:33 AM	

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

Dear esteemed members of the committee and legislation,

In 1994, the General Assembly passed Senate Bill 477, which dedicates income tax collected from non-resident professional athletes and entertainers' to five Cultural Partners – Missouri Arts Council Trust Fund, Missouri Humanities Council Trust Fund, Missouri State Library Networking Fund, Missouri Public Television Broadcasting Corporation Special Fund, and the Missouri Historic Preservation Revolving Fund. The tax is known as the A&E tax.

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PLEASE VOTE YES ON HB3518 to support the Missouri Arts Council and the Cultural Partners.

As a nonprofit arts leader in the St. Louis area that supports the employment of 31 individuals and promotes tourism and economic development through a reach of over 14,000 audience members annually, I am fully confident that the re-allocation of these funds to their originally intended cause is the best way to boost our state's cultural identity and economy. Arts organizations are incredibly adept at leveraging dollars for the farthest possible progress. There is no question that this would be the smartest and most ethical move forward for Missouri.

Thank you so much for your consideration.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: EVIE CRAIG		PHONE NUMBER: 913-706-1469	
BUSINESS/ORGANIZATION NAME: THE ARTS ASYLUM		TITLE: EXECUTIVE DIRECTOR	
ADDRESS: 824 E MEYER			
CITY: KANSAS CITY		STATE: MO	ZIP: 64131
EMAIL: evie@theartsasylum.org	ATTENDANCE: In-Person	SUBMIT DATE: 3/19/2026 11:40 AM	

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The Cultural Partners have helped Missouri collect these A&E taxes and respectfully request your support in appropriating them appropriately. Missouri Arts Council grants not only support artists (including veterans), students, and arts organizations in your District, but they are economic engines that support tourism and bring significant tax revenues. In Kansas City, total industry expenditures are \$510,560,436, including 7,681 FTE jobs paying \$363,916,436 with an annual tax revenue of \$96,814,726. Total audience of 3,009,697 spending \$116,174,298 annually (\$66,258,457 from tourists) with an average per audience member spending of \$38.60 (\$44.03 from tourists). In Jackson County, total industry expenditures are \$430,353,198, including 6437 FTE jobs paying \$311,569,898 with an annual tax revenue of \$72,915,208. Total audience of 3,194,899 spending \$119,627,313 annually (\$65,148,591 from tourists) with an average per audience member spending of \$33.08 (\$39.27 from tourists). In Lee's Summit, total industry expenditures are \$817,176,332, including 138 FTE jobs paying \$5,776,601 with an annual tax revenue of \$1,464,501. Total audience of 277,954 spending \$7,137,762 annually (\$1,003,731 from tourists) with an average per audience member spending of \$25.67 (\$28.66 from tourists) In Clay County, total industry expenditures are \$39,356,439, including 616 FTE jobs paying \$19,903,599 with an annual tax revenue of \$4,989,565. Total audience of 508,492 spending \$32,059,121 annually (\$13,751,428 from tourists) with an average per audience member spending of \$64.08 (\$58.87 from tourists). In Platte County, total industry expenditures are \$103,115,320, including 1,176 FTE jobs paying \$49,890,303 with an annual tax revenue of \$13,055,314. Total audience of 100,761 spending \$3,829,268 annually (\$2,191,973 from tourists) with an average per audience member spending of \$32.46 (\$38.90 from tourists).



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WITNESS NAME		
BUSINESS/ORGANIZATION:		
WITNESS NAME: GEORGE PETTIGREW		PHONE NUMBER: 816-820-0175
BUSINESS/ORGANIZATION NAME: MISSOURI HUMANITIES		TITLE: BOARD OF DIRECTORS
ADDRESS: 7910 EAST 96TH STREET		
CITY: KANSAS CITY		STATE: MO
		ZIP: 64134
EMAIL: georgewpettigrew@gmail.com	ATTENDANCE: In-Person	SUBMIT DATE: 3/22/2026 9:05 PM

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

Chair Mike McGirl:

I am George Pettigrew, here to testify in support of the budget funding for the Missouri Humanities under Bill 3518 that is up for consideration. In the past the Missouri House Ways and Means Committee has stood firm on the value that Missouri Humanities provides for every citizen and county in the state. We desire to do no less with your support in the budget now under consideration.

Missouri Humanities is a state-wide nonprofit that explores history, civics, and culture through community partnerships and public programming. Our comprehensive services and partnerships engaged 507,263 individuals while 386,230 are reached through grants to communities and organizations representing 90 grant awards. We reach all 114 counties and St. Louis through our social media and Council Conducted Activities, Small Town Showcase, Speakers' Bureau, Magazines and ever popular Read from the Start Packets. An early reading family centered program.

Always with an appreciation for our history, culture, and the importance of Missouri that makes us so unique and important to the American fabric of life.

The A&E Tax has generated \$26,531,976.59 from July 1, 2025, to February 28, 2026. We are on a current trajectory to collect \$40 million by June 30, 2026.

By statute, the Missouri Humanities should receive 10% or \$4 million this year.

Our request is that the Humanities be fully funded in keeping Missouri informed and proud of its heritage, contributions and culture. Making Missouri a valued place to live and settle.

Very respectfully,



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: GREGORY C KUNKLE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 12:04 PM	
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Upon retiring from the military in 2009, I found that I not only had a list of medical issues, but also PTSD, major depression and severe anxiety. But with the help of the VA and with an immersion into the local arts as therapy, I was more comfortable to go into public, especially those with crowds; create art for therapy; entertainment with my family or friends and gain of community of creativeness and openness. While this may seem very trivial to some, it open my world and perhaps also save my life. I am working with many in my arts community to make efforts for local veterans to have a creative outlet for therapy and an outlet to get back into the community, but the major roadblock is funding. I have also observed the added ripple effects of children exposed to the arts in their abilities to problem solve while creating. This ability is a force multiplier in both expanding their own creative abilities, but greatly enhances the workforce later into their lives in the job market and as better citizens in our communities. Creative children use this as a positive outlet versus something destructive to society.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026	
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			
REGISTERED LOBBYIST:			
WITNESS NAME: JAMES HARRIS		PHONE NUMBER: 573-761-7875	
REPRESENTING: MID-CONTINENT PUBLIC LIBRARY		TITLE:	
ADDRESS: 122 E HIGH STREET, SUITE 200			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/23/2026 12:00 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026	
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			
INDIVIDUAL:			
WITNESS NAME: JAMES MANSON		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written		SUBMIT DATE: 3/23/2026 11:55 AM

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

Several years ago, Missouri enacted a law requiring all non-resident professional athletes and entertainers who perform in the state to pay a special tax. The revenue was intended to support Missouri museums, the arts council, the humanities council, public broadcasting, and public libraries. For the first year or two, those funds were distributed as promised. After that, the state began diverting a portion of the revenue into the general budget, leaving only a small percentage for the organizations it was meant to support.

This funding stream—known to me as “A&E Funds”—has always been unpredictable, and its use comes with certain restrictions. In recent years, we’ve primarily used it to purchase digital materials, but the amount we receive has steadily declined. Governor Kehoe has proposed even deeper cuts for the upcoming fiscal year. Libraries are important members of the community and provide so many services that this is crucial to restore the funding to full amount as originally intended.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

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TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: JENNIFER WAMPLER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 3/22/2026 2:45 PM	

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

As someone whose entire career has been in the arts community in Missouri, I see every day how consistent and reliable state funding makes a tangible difference—not just for arts organizations, but for our students, families, veterans, and communities across the state. When funding is stable, organizations can plan ahead, invest in programming, and expand access. When it is uncertain, opportunities shrink.

In 1994, the General Assembly created a smart and forward-thinking policy through Senate Bill 477, dedicating income tax collected from non-resident professional athletes and entertainers—the A&E tax—to five Cultural Partners, including the Missouri Arts Council. That legislation recognized that revenue generated through cultural activity should be reinvested in the very systems that make Missouri’s cultural life strong.

However, those funds are not currently being distributed as originally intended. House Bill 3518, introduced by Representative Renee Reuter, offers a practical solution by ensuring that A&E tax revenues are directed to the Cultural Partners according to statute.

The impact of doing so would be significant. In Kansas City alone, the arts sector supports more than 7,600 jobs and generates over \$96 million in annual tax revenue. Across Jackson County and surrounding areas, the numbers tell the same story: the arts are not a luxury—they are an economic engine and a community asset. Just as importantly, Missouri Arts Council grants make it possible for organizations in your district to serve thousands of residents and attract visitors whose spending benefits local businesses.

Reliable funding allows this work to grow. It strengthens education, supports local economies, and ensures that communities across Missouri have access to the arts.

I respectfully ask for your support of HB 3518 to honor the original intent of the A&E tax and invest in Missouri’s cultural future.

Thank you for your time and consideration.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026
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		
INDIVIDUAL:		
WITNESS NAME: KAETLIN DAVIS		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 10:37 PM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

Hello! My name is Kaetlin Davis, and I live in Pevely, MO. I work for a nonprofit arts school that serves children ages 3+ in the St. Louis area. I am also a board member with Missouri Citizens for the Arts. I am submitting testimony in support of House Bill 3518 that would adjust how the Nonresident Athlete & Entertainer's income tax is collected, and align it to the original formula that is listed in statute. These funds are key to arts and culture activities in the state, and this bill would help to ensure intended funding is followed, which would strengthen programs, communities, and education in Missouri.

As someone from rural southeast Missouri, Missouri Arts Council grants directly impacted access to the arts that I had growing up. From local museum funding to guest artist support, these funds improved my education and community, but access to some art forms like ballet, opera, and orchestras required travel to bigger cities.

By funding the percentages laid out in statute, it will give greater opportunities for a variety of art forms to grow and thrive, even in rural communities across that state. This will help Missouri's economy, education system, tourism, and overall quality of life.



MISSOURI HOUSE OF REPRESENTATIVES
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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: KATIE EARNHART		PHONE NUMBER: 573-334-5279
BUSINESS/ORGANIZATION NAME: CAPE GIRARDEAU PUBLIC LIBRARY		TITLE: LIBRARY DIRECTOR
ADDRESS: 711 N CLARK		
CITY: CAPE GIRARDEAU	STATE: MO	ZIP: 63701
EMAIL: katie@capelibrary.org	ATTENDANCE: Written	SUBMIT DATE: 3/20/2026 9:59 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

Chair McGill and members of the committee,
 Thank you for the opportunity to provide written testimony in support of House Bill 3518.
 HB 3518 would establish the Nonresident Entertainer and Professional Athletic Team Income Tax Fund, an important step toward ensuring that existing revenues are distributed as intended under Missouri law.

Missouri has a long-standing commitment to investing these funds in cultural and educational institutions. In 1994, the General Assembly created a dedicated revenue stream from state income taxes collected from nonresident entertainers and professional athletes to support the Missouri Arts Council. Just a few years later, in 1998, the legislature expanded that commitment to include additional statewide partners, including the Missouri State Library, Missouri Humanities Council, Missouri Public Broadcasting, and historic preservation efforts.

Today, that funding plays a critical role—particularly for libraries. The Missouri State Library relies on these appropriations to support the Library Networking Fund, which in turn provides essential resources to libraries across the state. For many Missouri libraries, this funding represents their only source of revenue for purchasing materials, directly impacting their ability to serve their communities. HB 3518 does not change who is taxed or how much is collected. Instead, it strengthens accountability by ensuring that the funds generated from these nonresident earners are placed into a dedicated fund and distributed in accordance with statutory intent.

At its core, this bill is about honoring the commitments the state has already made. It ensures that funding meant for libraries, arts, humanities, and public broadcasting is protected, transparent, and reliably delivered.

For institutions that depend on this funding—especially libraries serving communities across Missouri—this level of certainty is not just helpful; it is essential.

I respectfully urge the committee to support HB 3518 and help safeguard this vital funding stream for the organizations and communities that rely on it.

Thank you for your time and consideration.

Sincerely,
 Katie Earnhart
 Library Director



MISSOURI HOUSE OF REPRESENTATIVES
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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			
REGISTERED LOBBYIST:			
WITNESS NAME: KYNA IMAN		PHONE NUMBER: 314-651-1185	
REPRESENTING: MO HUMANITIES COUNCIL, MO CITIZENS FOR THE ARTS		TITLE:	
ADDRESS: P.O. BOX 1483			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65102
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/23/2026 12:00 AM	
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MISSOURI HOUSE OF REPRESENTATIVES
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BILL NUMBER: HB 3518		DATE: 3/23/2026	
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			
INDIVIDUAL:			
WITNESS NAME: LINDA TREAUSRE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 11:07 AM	

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

My name is Linda Treasure and I am President of the Kirksville Arts Association. We are a non-profit community arts organization that serves seven counties in rural Northeast Missouri. The counties include: Adair, Knox, Macon, Putnam, Schuyler, Scotland and Sullivan. This is an underserved area for the arts in the state, we are the only community arts organization in the area.

I am writing today in support of HB 3518 as introduced by Rep. Reuter. Passage of this bill would restore both honesty, integrity and transparency to the collection and disbursement of the funds resulting from the Non-Resident Athlete and Entertainer's Tax, known as the A&E tax.

Currently those funds are not being appropriated as the previous General Assemblies required and intended when the bill was passed in 1994. For too long these funds have not been distributed as they rightfully should have been and this bill would correct the current practice of those funds being diverted away from the organizations identified in Statute 143.183.

Our board has discussed at length how the statute is not being followed and funds are not being divided appropriately. According to the statute the A&E tax is to be divided 60% to the Missouri Arts Council, 10% to the Missouri Humanities Council, 10% to the State Library Fund, 10% to Public Television and 10% to Historic Preservation.

Thanks to Rep Reuter, you now have the opportunity to correct this error and restore the funds to where they rightfully belong.

I am asking you to vote yes on HB 3518. The Cultural Partners have helped Missouri to collect these A&E taxes and I am requesting your support in appropriating those taxes as laid out in state statute.

Thank you



MISSOURI HOUSE OF REPRESENTATIVES
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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: LINDSAY M WINKLER		PHONE NUMBER: 636-677-8689
BUSINESS/ORGANIZATION NAME: JEFFERSON COUNTY LIBRARY DISTRICT		TITLE: FINANCE MANAGER
ADDRESS: 5678 STATE ROAD PP		
CITY: HIGH RIDGE	STATE: MO	ZIP: 63049
EMAIL: lwinkler@jeffcolib.org	ATTENDANCE: In-Person	SUBMIT DATE: 3/20/2026 3:53 PM

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

I am writing to respectfully ask for your support of HB 3518, introduced by Representative Renee Reuter. This legislation would ensure that funds collected through the Athletes and Entertainers Tax are distributed as originally intended—to support libraries and arts and humanities organizations across Missouri.

At present, only a small portion of these funds—approximately 10%—is allocated to these purposes. HB 3518 would correct this imbalance and provide meaningful, reliable support to institutions that serve as essential cultural and educational resources in our communities.

For the Jefferson County Library system, these funds play a critical role in expanding access to digital materials such as eBooks and audiobooks. Demand for these resources continues to grow rapidly, and they often come at a significantly higher cost than print materials. Increased funding would allow us to better meet community needs, reduce wait times, and ensure equitable access to information for all residents.

Libraries and arts organizations are vital to workforce development, lifelong learning, and community engagement. Strengthening their funding through this bill is an investment in the educational and economic vitality of our region.

I have attached a copy of HB 3518 for your review and would be happy to provide any additional information or discuss the impact this legislation would have on our community.

Thank you for your time and consideration. I sincerely hope you will support HB 3518.



MISSOURI HOUSE OF REPRESENTATIVES
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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: MARC GORDON		PHONE NUMBER: 314-941-6309	
BUSINESS/ORGANIZATION NAME: CHAMBER MUSIC SOCIETY OF ST. LOUIS		TITLE: EXECUTIVE & ARTISTIC DIRECTOR	
ADDRESS: 9292 DIELMAN INDUSTRIAL DRIVE			
CITY: ST. LOUIS		STATE: MO	ZIP: 63132
EMAIL: info@chambermusicstl.org	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 8:55 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

As Executive & Artistic Director of Chamber Music Society of St. Louis, I am writing to ask for your support of House Bill 3518, which ensures that the A&E tax is distributed as originally intended to Missouri's Cultural Partners, including the Missouri Arts Council.

These funds are essential to organizations like ours, allowing us to present concerts and provide meaningful arts education programs for young people. Arts education does more than develop skills, it fosters discipline, empathy, and respect, helping to build a more thoughtful and civil society.

HB3518 simply ensures that funds already collected are allocated according to existing statute. I respectfully urge you to vote YES on HB3518 and support the vital role the arts and humanities play in strengthening our communities.

Thank you for your consideration,



MISSOURI HOUSE OF REPRESENTATIVES
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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			
INDIVIDUAL:			
WITNESS NAME: MARGARET KEOUGH		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 2:41 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

I am writing in support of HB3518. The bill would strengthen the Nonresident Athletes and Entertainers tax's ability to remain true to its statute. In the past, the revenue from this tax was diverted from its intended purpose of funding the Missouri Arts Council and related cultural agencies, without imposing a tax burden on Missouri residents. The arts in Missouri represent an \$11.5 billion sector. It's a powerful sector that partners with educating our youth, attracting tourists, healing stress, and more. From July 2025 to Feb 2026, the A&E tax generated \$26,531,976.59 and is expected to bring in roughly \$40 million. Per statute, sixty percent or nearly \$24,000,000 is intended to go to the Missouri Arts Council. Yet, FY27 appropriation is less than \$7,300,000. Promised dollars and statues are broken. Please support HB 3518, and return the promise to Missourians.



MISSOURI HOUSE OF REPRESENTATIVES
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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: MEREDITH MCCARTHY		PHONE NUMBER: 636-296-2204	
BUSINESS/ORGANIZATION NAME: JEFFERSON COUNTY LIBRARY		TITLE: BRANCH MANAGER	
ADDRESS: 1701 MISSOURI STATE RD			
CITY: ARNOLD		STATE: MO	ZIP: 63010
EMAIL: mmccarthy@jeffcolib.org	ATTENDANCE: In-Person	SUBMIT DATE: 3/23/2026 2:35 PM	

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

My name is Meredith McCarthy and I'm the branch manager of the Arnold Branch of the Jefferson County Library. This month marks my 30th anniversary of being a staff member at JCL. I've been part of the legislative advocacy team that comes every year for the Missouri Library Association legislative advocacy day and have seen the ebb and flow of A&E funding over the years that makes for so much uncertainty in planning for the future at the local library budgeting level. As this bill creates a much clearer path for these funds to be distributed to cultural partners and the state library, MLA is very supportive and will be tracking it closely.

JCL uses the A&E funding to bridge the gap between the demand for eBooks, eAudiobooks, and other eContent and what we can fund locally. Usage of those collections continues to grow at a rapid pace and it is much more than just a convenience for the people of my community. We have seen over 30% growth in eContent usage in just the past year which would be impossible without the additional support of the A&E funding. eBooks are a great asset for the visually impaired in that you can change the font / background contrast to suit your particular needs along with audiobooks being more widely available. There is even a dyslexic font choice that can make books more accessible. Jefferson County also has very limited access to public transportation so being able to bring the library to the people where they are is essential to serving our communities. eContent is also more accessible because of the fact it can be accessed 24/7, no matter what your work or parenting schedule. I serve as the eContent selector for JCL so I am happy to speak further if needed about the cost of providing eContent versus print content to our users. It is a significantly different pricing model often involving leased or cost per circulation content.

Thank you for the opportunity to testify in support of House Bill 3518. We appreciate Representative Reuter hearing our concerns and bringing this legislation forward to support public library funding for the future.



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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: NATHANIEL CARROLL		PHONE NUMBER: 314-863-6930	
BUSINESS/ORGANIZATION NAME: ST. LOUIS VOLUNTEER LAWYERS AND ACCOUNTANTS FOR THE ARTS		TITLE: EXECUTIVE DIRECTOR	
ADDRESS: 3301 WASHINGTON AVE, SUITE 2E			
CITY: SAINT LOUIS		STATE: MO	ZIP: 63103
EMAIL: nathaniel@vlaa.org	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 5:39 PM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

My name is Nathaniel Carroll. I'm a musician, attorney, and executive director of St. Louis Volunteer Lawyers and Accountants for the Arts. I write today in support of HB 3518 because Missouri needs to preserve funding for the arts via Missouri Arts Council and its Cultural Partners.

In 1994, the General Assembly passed Senate Bill 477, which dedicates income tax collected from non-resident professional athletes and entertainers to five Cultural Partners – Missouri Arts Council Trust Fund, Missouri Humanities Council Trust Fund, Missouri State Library Networking Fund, Missouri Public Television Broadcasting Corporation Special Fund, and the Missouri Historic Preservation Revolving Fund. The tax is known as the A&E tax.

According to Statute 143.183, the A&E tax is supposed to be divided as follows:

- 60% to the Missouri Arts Council
- 10% to the Missouri Humanities Council
- 10% to the State Library Fund
- 10% to Public Television
- 10% to Historic Preservation

Currently, those funds are not being appropriated as the previous General Assembly required them to be appropriated, mainly because those funds go into general revenue, like all income tax payments, and then they are subject to appropriation by each General Assembly.

House Bill 3518, introduced by Rep. Renee Reuter, would ensure those funds are being appropriated according to the original state statute passed in 1994, to the five Cultural Partners. Those funds would be deposited directly in the State Treasurers' office and then appropriated according to statute.

Our organization, St. Louis Volunteer Lawyers and Accountants for the Arts (VLAA) depends on funding from Missouri Arts Council, as do many individual artists and nonprofits whom we serve. Each year, our organization provides over \$350,000 in free legal and accounting help and educational business programming to low-to-moderate income artists and new and existing arts and cultural nonprofits across all disciplines throughout the St. Louis region and the eastern half of the state, including Columbia and Jefferson City. Missouri Arts Council is a strategic partner, providing important funding in support of our educational programming we present to our clients and to Missouri small

creative businesses. Because of Missouri Arts Council's support, St. Louis VLAA has continued to strengthen the arts economy locally and regionally. Allowing the nonresident income tax revenues of entertainers and athletes to be depleted in the general fund would have costly consequences on the arts--and in turn, the state's economic activity.

The Cultural Partners have helped Missouri collect these A&E taxes and respectfully request your support in appropriating them appropriately.

PLEASE VOTE YES ON HB3518 to support the Missouri Arts Council and the Cultural Partners.



MISSOURI HOUSE OF REPRESENTATIVES
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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		
INDIVIDUAL:		
WITNESS NAME: PADMAVATI (AKA NARTANA) PREMACHANDRA		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 12:57 PM
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I am President of Dances of India in St. Louis. We are a nonprofit 501 (c) 3 company and one of the oldest classical Indian dance companies in the US. We are heading into our 50th season!

Support from the Missouri Arts Council is crucial to not just us but all our cultural partners in the state. Therefore I support this bill.



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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		
INDIVIDUAL:		
WITNESS NAME: PHYLLIS PASLEY		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 3/23/2026 9:55 AM

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This HB3518 will allow needed public funds to support Missouri's creative sector, stimulating economic benefits as well a strengthening communities across the state.



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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			
REGISTERED LOBBYIST:			
WITNESS NAME: RANDY SCHERR		PHONE NUMBER: 573-636-6200	
REPRESENTING: MISSOURI LIBRARY ASSOCIATION		TITLE:	
ADDRESS: 101 E. HIGH			
CITY: JEFFERSON CITY		STATE: MO	ZIP: 65101
EMAIL: rjscherr@swllc.us.com	ATTENDANCE: Written	SUBMIT DATE: 3/20/2026 11:25 AM	
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MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

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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: ROBIN WESTPHAL		PHONE NUMBER: 913-908-2892
BUSINESS/ORGANIZATION NAME: MISSOURI LIBRARY ASSOCIATION		TITLE: PRESIDENT ELECT
ADDRESS: PO BOX 684		
CITY: JEFFERSON CITY		STATE: MO
		ZIP: 65102
EMAIL:	ATTENDANCE:	SUBMIT DATE: 3/23/2026 12:00 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		



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TESTIFYING: <input checked="" type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: ROGER C. WILLIAMS, JR.		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 4:37 PM	
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The provisions contained within this piece of legislation furnishes great benefits to the people of Missouri.



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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			
INDIVIDUAL:			
WITNESS NAME: SARAH MAYER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 9:36 AM	

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

In 1994, the General Assembly passed Senate Bill 477, which dedicates income tax collected from non-resident professional athletes and entertainers to five Cultural Partners – Missouri Arts Council Trust Fund, Missouri Humanities Council Trust Fund, Missouri State Library Networking Fund, Missouri Public Television Broadcasting Corporation Special Fund, and the Missouri Historic Preservation Revolving Fund. The tax is known as the A&E tax.

According to Statute 143.183, the A&E tax is supposed to be divided as follows:

- 60% to the Missouri Arts Council
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- 10% to the State Library Fund
- 10% to Public Television
- 10% to Historic Preservation

Currently, those funds are not being appropriated as the previous General Assembly’s required them to be appropriated, mainly because those funds go into general revenue, like all income tax payments, and then they are subject to appropriation by each General Assembly.

House Bill 3518, introduced by Rep. Renee Reuter, would ensure those funds are being appropriated according to the original state statute passed in 1994, to the five Cultural Partners. Those funds would be deposited directly in the State Treasurers’ office and then appropriated according to statute.

The Cultural Partners have helped Missouri collect these A&E taxes and respectfully request your support in appropriating them appropriately.

PLEASE VOTE YES ON HB3518 to support the Missouri Arts Council and the Cultural Partners.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026	
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			
INDIVIDUAL:			
WITNESS NAME: SHARON C. BESHORE		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 11:39 PM	

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

Dear Chair McGirl and Members of the Ways and Means Committee:

My name is Sharon C. Beshore, and I am a resident of Joplin, Missouri. I am writing to strongly support House Bill 3518, which will enhance the allocation of income tax revenue from nonresident entertainers and athletes to the Missouri Arts Council and its Cultural Partners. These funds are distributed to House and Senate districts across Missouri, enriching our state's cultural and educational life and directly benefiting the communities that receive grants.

In 1994, the General Assembly passed Senate Bill 477, creating the Athletes and Entertainers (A&E) tax on nonresident professional athletes and entertainers performing in Missouri. Under Section 143.183, the revenue is to be allocated to five Cultural Partners. In practice, these funds flow into general revenue and are subject to appropriation, but they have not been allocated by each General Assembly as required by law.

What makes HB 3518 particularly compelling is its funding mechanism. Missouri already collects a 2% withholding tax on compensation paid to out-of-state entertainers and athletes who perform/play here. These are not Missouri residents; they earn income in our state and are appropriately taxed on it. HB 3518 ensures that revenue stays connected to the cultural ecosystem that makes Missouri a place you want to call home. This is not a new tax — it is a thoughtful, targeted dedication of revenue that already exists.

We are fortunate that Missouri is home to world-class cultural institutions and vibrant local arts and cultural organizations. These institutions are not luxuries — they are essential infrastructure in cities and communities for education, economic development, and quality of life. The arts and cultural sector supports jobs, attracts tourism, and gives our communities a sense of identity and pride.

Each of these arts and cultural organizations serves Missourians directly, and each deserves the stable, sustained funding this bill would provide. HB 3518 gives cultural organizations the long-term certainty they need to plan, hire, and grow. Nonprofits and public agencies cannot fulfill their missions on a year-to-year funding cliff.

I have observed and been affected by the unpredictable flow of funds from the A & E tax. As a longtime board member of the Missouri Arts Council, the state's arts agency, and currently serving as Chair, I have seen how arts organizations struggle with year-to-year uncertainty about their essential grant funding. Locally, I am also President of the Harry M. Cornell Arts & Entertainment Complex, a three-and

-a-half-year-old, 37,000-square-foot visual and performing arts center in Joplin that houses Spiva Center for the Arts and Connect2Culture, and provides a venue for other arts groups to grow and a space for the community to gather. Over the years, I have been actively involved with Connect2Culture, the Spiva Center for the Arts, and other nonprofit arts organizations, working to build a community and region that can enhance our quality of life, support educational efforts, and boost economic growth. Many of these arts organizations have received grants managed by the Missouri Arts Council. However, each has faced inconsistent funding because the dedicated tax revenue from the current Senate Bill 477 is subject to yearly appropriation.

HB 3518 corrects this by directing A&E tax revenues to be deposited directly with the State Treasurer and allocated to the five Cultural Partners as originally provided under the law — ensuring the law is followed as the 1994 General Assembly intended.

I respectfully urge this committee to support House Bill 3518 as the best way to ensure the funds are properly allocated to support the Missouri Arts Council and the Cultural Partners, in accordance with the law. It is fiscally responsible, culturally essential, and broadly beneficial to residents across all regions and backgrounds of Missouri.

Thank you for your time and service to the people of Missouri.

Sincerely,
Sharon C. Beshore
1340 Northridge Terrace
Joplin, MO 64801
1-417-437-1772



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026
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		
INDIVIDUAL:		
WITNESS NAME: SUKANYA MANI		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 8:26 AM
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.		

I stand in support of the HB 3518 Bill. Arts and art education play a vital role in building strong, connected communities. Through creative expression, people share their stories, experiences, and cultural histories, allowing others to see the world from perspectives beyond their own. This exchange nurtures empathy, as individuals begin to understand and relate to lives different from theirs. In turn, art becomes a unifying force—creating spaces where dialogue, respect, and a sense of belonging can grow across differences. PLease support this BILL!!



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026
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: TODD J DAVISON		PHONE NUMBER: 660-676-6293
BUSINESS/ORGANIZATION NAME: MAPLES REPERTORY THEATRE		TITLE: ARTISTIC DIRECTOR
ADDRESS: 102 N. RUBEY ST.		
CITY: MACON		STATE: MO
		ZIP: 63552
EMAIL: toddjdavison@gmail.com	ATTENDANCE: Written	SUBMIT DATE: 3/22/2026 6:10 PM

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The non-resident artists and entertainers tax is a wonderful way to support the arts and cultural partners in Missouri. Those of us in the arts who hire out of state artists are happy to spend our resources collecting and submitting the tax dollars with the understanding that we will eventually reap a benefit from it. This bill is a win-win for legislators, arts organizations and the people of Missouri as it ensures that the system works smoothly. For legislators, the money earmarked as it comes in saves time and effort each budget cycle as this one item is taken care of and off their plate. For arts organizations, we know that the money we generate by hiring out of state performers will benefit the people of Missouri. I appreciate the efficiency that this bill will accomplish. Thank you.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026
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		
INDIVIDUAL:		
WITNESS NAME: WALLY BLOSS		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:	STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 11:02 AM

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

In 1994, the General Assembly passed Senate Bill 477, which dedicates income tax collected from non-resident professional athletes and entertainers to five Cultural Partners – Missouri Arts Council Trust Fund, Missouri Humanities Council Trust Fund, Missouri State Library Networking Fund, Missouri Public Television Broadcasting Corporation Special Fund, and the Missouri Historic Preservation Revolving Fund. The tax is known as the A&E tax.

According to Statute 143.183, the A&E tax is supposed to be divided as follows:

- 60% to the Missouri Arts Council
- 10% to the Missouri Humanities Council
- 10% to the State Library Fund
- 10% to Public Television
- 10% to Historic Preservation

Currently, those funds are not being appropriated as the previous General Assembly’s required them to be appropriated, mainly because those funds go into general revenue, like all income tax payments, and then they are subject to appropriation by each General Assembly.

House Bill 3518, introduced by Rep. Renee Reuter, would ensure those funds are being appropriated according to the original state statute passed in 1994, to the five Cultural Partners. Those funds would be deposited directly in the State Treasurers’ office and then appropriated according to statute.

The Cultural Partners have helped Missouri collect these A&E taxes and respectfully request your support in appropriating them appropriately.

I urge the committee to pass this bill.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026	
COMMITTEE: Ways and Means			
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input checked="" 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: 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: 3/23/2026 11:19 PM	

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

I am Opposed to this Bill. There Needs to be an Estimate either from the Office of Administration Commissioner, The Division of Budget and Finance or the Missouri Department of Revenue, with agreed Appropriations by the General Assembly within a Budget Appropriations Bill, Allocating the Fund as Outlined presently.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026	
COMMITTEE: Ways and Means			
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input checked="" type="checkbox"/> IN OPPOSITION TO <input type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: SARAH BERRY		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/16/2026 10:10 AM	
THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.			

HB 3518 permanently redirects one hundred percent of the income taxes paid by nonresident entertainers and professional athletes into a newly created dedicated fund for specific cultural programs.

While the arts, libraries, humanities programs, and historic preservation initiatives funded under this bill are valuable public institutions, HB 3518 raises serious fiscal policy concerns.

First, the bill locks in a dedicated revenue stream through the year 2060. Budget decisions that bind future legislatures for decades undermine the ability of elected officials to respond to changing fiscal conditions and public priorities.

Second, HB 3518 removes these tax revenues from Missouri’s general revenue fund, which supports core state responsibilities including education, infrastructure, and public safety. Dedicated funds reduce transparency in state budgeting because they remove revenue from the normal appropriations process where competing priorities can be evaluated annually.

Third, earmarking tax revenue in statute for thirty-three years assumes that the current allocation percentages will remain appropriate for decades. Public needs, economic conditions, and state priorities inevitably change.

Long-term fiscal commitments of this nature should be approached with caution.

Programs that receive public funding should remain subject to periodic legislative review and appropriation decisions rather than being insulated through permanent statutory allocations.

Missouri’s arts and cultural programs deserve strong public support. However, the structure proposed in HB 3518 limits future legislative oversight and restricts budget flexibility for more than three decades.

For these reasons, HB 3518 warrants careful reconsideration.

No legislature should bind the hands of future legislatures for the next thirty-three years.



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026
COMMITTEE: Ways and Means		
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input checked="" type="checkbox"/> FOR INFORMATIONAL PURPOSES		
WITNESS NAME		
BUSINESS/ORGANIZATION:		
WITNESS NAME: CHRISTOPHER KEMPKE		PHONE NUMBER: 573-629-7233
BUSINESS/ORGANIZATION NAME: MISSOURI HUMANITIES		TITLE: INTERIM DIRECTOR
ADDRESS: 323 W 8TH STREET		
CITY: KANSAS CITY		STATE: MO ZIP: 64105
EMAIL: chris@mohumanities.org	ATTENDANCE: In-Person	SUBMIT DATE: 3/23/2026 4:58 PM

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

My name is Chris Kempke, and I am the interim director of Missouri Humanities Council. For anyone unfamiliar with us, we are a state-wide nonprofit that explores history, civics, and culture through community partnerships and public programming. Our organization takes this mission seriously, and we take special care to ensure we have a broad impact on Missourians in all corners of the state. In FY25, our organization engaged with 501,576 individuals through programs we hosted and supported, and 404,667 individuals were reached through our grants to 90 different Missouri cultural, community, and educational organizations. From hosting keynote speaker events in the heart of St Louis to bringing Smithsonian exhibits to Memphis, Missouri, we at Missouri Humanities ensure our programs and grants reach all of Missouri's 114 counties, plus the city of St. Louis.

A significant portion of our funding comes from the state of Missouri's Athletes and Entertainers tax. 10% of that tax goes into the Missouri Humanities Trust Fund, and of those funds, the Missouri Humanities Council receives only a portion. The funding our organization receives from the state of Missouri is critical to supporting our operations. As such, any legislative action that ensures that the Athletes and Entertainers' funds go to their intended, legislated purpose is supremely helpful to our ability to carry out our mission of elevating Missouri's history, literature, and culture.

Best regards,

Chris Kempke



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HB 3518		DATE: 3/23/2026	
COMMITTEE: Ways and Means			
TESTIFYING: <input type="checkbox"/> IN SUPPORT OF <input type="checkbox"/> IN OPPOSITION TO <input checked="" type="checkbox"/> FOR INFORMATIONAL PURPOSES			
WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: LINDA L. STOUT POTTER		PHONE NUMBER:	
BUSINESS/ORGANIZATION NAME:		TITLE:	
ADDRESS:			
CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: Written	SUBMIT DATE: 3/23/2026 9:31 AM	

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

Not many people can say they created something that became a funding model nationwide and won an award from a U.S. President but I can. The idea/legislation/lobbying efforts reside solely with the Missouri Arts Council and many years ago, I was a member of the council. THE TAX was created at the HOLIDAY EXPRESS CENTER IN COLUMBIA, Shame on all of you who have no idea how much prestige this legislation brought to MISSOURI, and high esteem felt throughout America,. This legislation won the Americans for the Arts award and the MISSOURI ARTS COUNCIL received the award from President Bill Clinton. This legislation became the model for Arts funding Nationwide. The TAX was created by the Missouri Arts Council. THEY worked tirelessly and passed the legislation. I worked everyday to earmark it because I was worried about historical memory and greed even back then. My Senator(Rorbach) would not allow it and now here we are dealing with greed and lack of memory.

My final words are these, you have the power to create funding by original and timely legislation. LEGISLATION requires foresight, hard work, and intense lobbying. Stop taking the coward's way by "repurposing "money you've done nothing to generate. The TAX monies should go to those who were creative and hard-working enough to create it.