



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HJR 132		DATE: 1/15/2026
COMMITTEE: Special Committee on Tax Reform		
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: BYRON KEELIN		PHONE NUMBER: 314-402-0655
BUSINESS/ORGANIZATION NAME: FREEDOM PRINCIPLE MO		TITLE: PRESIDENT
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CITY: BALLWIN	STATE: MO	ZIP: 63022
EMAIL: freedomprinciplemo@protonmail.com	ATTENDANCE: Written	SUBMIT DATE: 1/14/2026 6:41 AM

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

We strongly support HJR 132 because it modernizes Missouri's property tax system to better reflect the needs of today's businesses and communities. By exempting inventory personal property held by manufacturers, distributors, and retailers—as well as real property under active construction- this amendment encourages local investment, fosters business expansion, and helps create jobs across our state. These changes will reduce unnecessary tax burdens that often discourage economic development and will make Missouri a more competitive place to do business. The bill's careful definitions also ensure consistent application and prevent confusion in property tax assessments.

Importantly, HJR 132 balances these exemptions with measures to protect funding for essential local services. The proposal establishes a transparent and voter-approved mechanism for replacing lost tax revenues at the county level, so schools, emergency responders, and other public services will remain adequately supported. This approach provides both immediate relief to businesses and long-term fiscal stability for our communities. For these reasons, I urge lawmakers and voters to support this forward-thinking amendment.



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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: 1/14/2026 2:31 PM	

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

I strongly oppose HJR 132.

This resolution proposes a constitutional rewrite that permanently expands property tax exemptions for manufacturers, distributors, wholesalers, retailers, and structures “under construction,” while shifting the resulting revenue loss onto residential homeowners through a countywide replacement tax.

Let’s be clear about what this does.

HJR 132 eliminates tangible personal property taxes on business inventories and then mandates that counties backfill the lost revenue by increasing taxes on Subclass 3, Class 1 property—which is primarily residential real estate. That means homeowners, not corporations, become the guaranteed revenue source.

This is not tax relief.

It is tax shifting.

Even more concerning, this shift is locked into the Missouri Constitution, not statute. Voters and future legislatures would lose flexibility to respond to economic changes, reassessment inequities, or housing affordability crises. Once adopted, this structure is extraordinarily difficult to undo.

The exemption for buildings “under construction” is also problematic. It creates a preferential tax shelter for large-scale development projects, allowing high-value commercial properties to avoid taxation while infrastructure, schools, fire protection, and roads are still required to serve them—again pushing costs onto existing residents.

HJR 132 claims to “replace lost revenue,” but replacement is neither neutral nor fair. Homeowners do not receive offsetting exemptions. They receive higher effective tax burdens, without a vote, and without any guarantee those rates will ever decrease.

This proposal also undermines transparency. Instead of requiring a direct vote on raising residential property taxes, it embeds the increase indirectly through constitutional mechanics that most voters will not fully understand at the ballot.

Missouri already struggles with housing affordability, reassessment shock, and uneven tax burdens. HJR 132 exacerbates all three by privileging corporate inventory and development over people who live in and maintain their communities.

If the General Assembly believes business inventory taxes should be eliminated, that debate should occur in statute, with clear fiscal notes, local opt-in authority, and voter approval where tax burdens shift.

A constitutional amendment that hard-codes a homeowner backfill tax is the wrong tool, the wrong venue, and the wrong policy.

For these reasons, I urge a NO vote on HJR 132.



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WITNESS NAME			
BUSINESS/ORGANIZATION:			
WITNESS NAME: KENNETH MOHR		PHONE NUMBER: 573-819-2258	
BUSINESS/ORGANIZATION NAME: MISSOURI STATE ASSESSOR's ASSOC.		TITLE: LEGISLATIVE CHAIR	
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EMAIL:	ATTENDANCE:	SUBMIT DATE: 1/15/2026 12:00 AM	
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