



MISSOURI HOUSE OF REPRESENTATIVES
WITNESS APPEARANCE FORM

BILL NUMBER: HJR 169		DATE: 2/2/2026
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: ARNIE C. DIENOFF-STATE PUBLIC ADVOCATE		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
ADDRESS:		
CITY:		STATE: ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 2/2/2026 11:58 PM
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I am in Support of this Bill and Question to State Voters to Change Our State Constitution and hold Local Governments Accountable.



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WITNESS NAME			
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WITNESS NAME: BYRON KEELIN		PHONE NUMBER: 314-402-0655	
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THE INFORMATION ON THIS FORM IS PUBLIC RECORD UNDER CHAPTER 610, RSMo.

This common-sense constitutional amendment puts the power back where it belongs: in the hands of Missouri taxpayers. For too long, government spending has grown faster than our family budgets, often with little transparency or advance notice. HJR 169 changes that by ensuring that any significant tax increase or new public debt requires the direct approval of the voters, not just the say-so of politicians or bureaucrats. It imposes fair and reasonable limits on how quickly government can expand, tying spending and property tax growth to real-world factors like inflation and population instead of unchecked wish lists.

What’s more, this bill brings real accountability and transparency to government. It mandates that voters receive plain-language, detailed notices before any tax or debt increase appears on the ballot, empowering us to make informed decisions. If the government ever collects or spends revenue illegally, this amendment requires prompt refunds to taxpayers—with interest—ensuring that public officials are held to the highest standards.

HJR 169 is about trust and responsibility. It guarantees that Missouri’s hardworking families are protected against runaway taxes and spending, while still allowing for necessary, voter-approved investments in our future. I urge you to support this bill and give Missouri voters the respect and the tools they deserve to hold government accountable.



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Americans for Prosperity–Missouri supports HJR169, the Taxpayer Protection Act because, at its core, this proposal is about trust, transparency, and accountability.

Missourians budget their household expenses based on what they can afford. They expect their state government to do the same. HJR 169 brings that same common-sense discipline to state government by setting a clear constitutional standard: state spending should not grow faster than inflation unless voters say yes.

This amendment does not cut programs, and it is a necessary complement to the legislation to phase out the state income tax. It does not prevent government from responding to emergencies. What it does is ensure that long-term growth in state government reflects economic reality rather than political convenience.

Under this proposal, when state revenues grow faster than inflation, lawmakers still have options—but those options require voter approval. This respects the people who earn the money in the first place. HJR 169 also provides something Missourians consistently ask for: real enforcement. If the state collects more than it is allowed to spend, excess revenue is returned to taxpayers—with interest. That creates a powerful incentive for honest budgeting and accurate forecasting, and it ensures the rules are more than just words on paper.

Importantly, federal funds are excluded, pension obligations are protected, and routine operations can continue within predictable, sustainable limits. This amendment targets core state spending growth, not essential services.

At a time when families are facing higher costs for groceries, housing, and utilities, this proposal says government should live by the same rules everyone else does. It also gives voters, not bureaucracies, the final say on whether government should grow beyond inflation.

For these reasons, Americans for Prosperity–Missouri strongly urges the committee to advance House Joint Resolution 169 and allow the people of Missouri to decide.



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: MELISSA THOMAS		PHONE NUMBER:
BUSINESS/ORGANIZATION NAME:		TITLE:
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I fully support this bill. Limiting govt taxation ability is ALWAYS a good thing!



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WITNESS NAME		
INDIVIDUAL:		
WITNESS NAME: SARAH BERRY		PHONE NUMBER:
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I submit this testimony in strong opposition to House Joint Resolution 169.

HJR 169 proposes a sweeping constitutional amendment branded as the “Taxpayer Protection Act,” but its actual effect would be to permanently constrain the ability of the State of Missouri and its local governments to function, respond to emergencies, and meet core obligations, while shifting extraordinary power to litigation and refund mechanisms that invite instability.

This resolution does not merely amend statute — it hardwires fiscal rigidity into the Missouri Constitution, where it would be extremely difficult to correct once harm occurs.

1. This resolution constitutionalizes fiscal handcuffs

HJR 169 imposes strict, formula-driven caps on:
 State fiscal year spending
 Local district spending
 Local property tax revenue

These caps are tied to inflation, population growth, or enrollment metrics, regardless of real-world needs, such as:
 Natural disasters
 Public health crises
 Infrastructure failure
 Federal compliance mandates
 Court-ordered obligations

Embedding these limits in the Constitution removes the ability of future legislatures and voters to respond flexibly to unforeseen conditions.

2. Emergency response is narrowly and unrealistically defined

The resolution defines “emergency” in a way that explicitly excludes:
 Economic downturns
 Revenue shortfalls
 Salary and benefit pressures

Yet those are often the very conditions that require rapid government response to protect public safety and essential services.

Further, the emergency tax provisions:
Require supermajority votes
Impose refund mandates
Automatically sunset if not approved at the next election

This structure prioritizes fiscal theory over human reality during crises.

3. The litigation and refund scheme invites chaos

HJR 169 authorizes:
Individual and class action lawsuits
Retroactive refunds going back four fiscal years
Mandatory 10% annual interest on refunded revenue
Attorney's fees for successful plaintiffs

This creates:
A permanent litigation incentive against public entities
Budgetary uncertainty for school districts, cities, counties, and the state
Risk that funds already spent on essential services must later be refunded

Government should be accountable — but this framework rewards litigation volume, not good governance.

4. Voter approval requirements are so expansive they paralyze routine governance

The resolution requires advance voter approval for:
Any new tax
Any tax rate increase
Extensions of expiring taxes
Policy changes that cause a net revenue gain
Multi-year financial obligations

This goes far beyond transparency.

It transfers routine fiscal management into constant election cycles, increasing costs, delays, and voter fatigue while reducing operational stability.

5. Local governments and schools are uniquely at risk

For local districts:
Spending caps are tied to "local growth" or enrollment
Property tax revenue is capped separately
Refund obligations apply even when revenue increases are unintentional
School districts, in particular, face:
Enrollment volatility
Mandated services
Federal compliance requirements

This resolution risks forcing cuts to classrooms, staffing, transportation, and student services even when communities support those investments.

6. Constitutional overreach with irreversible consequences

If adopted, HJR 169 would:
Supersede conflicting constitutional provisions
Override existing statutes
Bind future lawmakers and voters unless amended again by statewide vote

Missouri's Constitution should establish governing principles, not serve as a rigid fiscal codebook

enforced through lawsuits.

HJR 169 is not modest reform. It is a structural overhaul of Missouri's fiscal governance, drafted in a way that prioritizes inflexibility, litigation, and refund mandates over stability, responsiveness, and democratic governance.

True taxpayer protection requires:

Transparency

Accountability

Responsible budgeting

Flexibility in emergencies

This resolution delivers none of those in balanced form.

For these reasons, I respectfully urge the committee to OPPOSE HJR 169.

Positions taken by bill sponsors and voting members on this proposal are being documented for voter education and accountability purposes.

Footnotes: [1] Missouri Constitution, Article X, Sections 16–24 (Hancock Amendment)

Missouri already operates under constitutional revenue and spending limits, including voter-approval requirements for certain tax increases. HJR 169 expressly supersedes and adds to these provisions, significantly expanding their scope and rigidity.

[2] HJR 169, proposed Article X, § 20(a).2

The resolution declares its provisions self-executing, superseding conflicting constitutional and statutory provisions, and authorizes individual and class-action enforcement with priority status and mandatory attorney's fees for successful plaintiffs.

[3] HJR 169, proposed Article X, § 20(a).3(3)

The definition of "emergency" expressly excludes economic conditions, revenue shortfalls, and district salary or benefit increases, even though such conditions commonly drive public safety and service crises.

[4] HJR 169, proposed Article X, § 20(a).2 & § 20(a).4(3)

The amendment authorizes retroactive refunds of allegedly illegal revenue going back four full fiscal years, with ten percent annual simple interest, regardless of whether funds have already been expended on public services.

[5] HJR 169, proposed Article X, § 20(a).5

The resolution requires advance voter approval for any new tax, tax rate increase, extension of an expiring tax, or policy change causing a net revenue gain, substantially expanding voter-approval requirements beyond existing constitutional and statutory frameworks.

[6] HJR 169, proposed Article X, § 20(a).8

State and local fiscal year spending limits are capped by inflation plus population or local growth metrics, without regard to federal mandates, court-ordered obligations, infrastructure failures, or service demand spikes.

[7] HJR 169, proposed Article X, § 20(a).9(1)–(3)

The amendment restricts real property transfer taxes, income tax changes, and reassessment processes, mandating annual valuation notices and appeals while eliminating presumptions in favor of existing valuations, significantly altering property tax administration.

[8] Missouri Constitution, Article II, § 1 (Separation of Powers)

By combining rigid fiscal formulas, mandatory refunds, and litigation-driven enforcement within the Constitution, HJR 169 raises separation-of-powers concerns by shifting fiscal governance from legislative budgeting processes to judicial enforcement.

[9] Missouri Constitution, Article X, § 1 (Taxation and Revenue Principles)

The Constitution traditionally sets broad fiscal principles, leaving detailed budgeting and revenue administration to statute; embedding prescriptive fiscal formulas and enforcement mechanisms represents a departure from established constitutional structure.

[10] Missouri State Auditor — Government Accountability & Fiscal Stability Principles

Long-term fiscal stability and accountability depend on predictable revenue authority, flexibility in emergencies, and clear legislative responsibility; constitutional refund mandates and litigation incentives can undermine those objectives.



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WITNESS NAME			
INDIVIDUAL:			
WITNESS NAME: JOSHUA MEYER		PHONE NUMBER:	
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CITY:		STATE:	ZIP:
EMAIL:	ATTENDANCE: In-Person	SUBMIT DATE: 2/2/2026 2:51 PM	
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Dear Chairman McGirl, Vice Chairman Davis, and Members of the Committee,

My name is Joshua Meyer, and I serve as the Director of Tax and Fiscal Policy at the American Legislative Exchange Council. I appreciate the opportunity to share ALEC’s nonpartisan research and analysis as you consider how tax and expenditure limitations will impact the state of Missouri.

If I may offer a brief note of terminology for my testimony: Tax and expenditure limitations are a category of policy instruments that limit the amount of funds government can retain and spend. Most states have some form of tax and expenditure limitation, but they are not all created equal. Colorado’s Taxpayer Bill of Rights, or “TABOR,” is widely considered the gold standard of tax and expenditure limitations. Recently adopted ALEC model policy uses language similar toW TABOR’s.

TABOR has improved that state’s economic competitiveness, limited government spending, prevented tax increases, and put billions of dollars in the pockets of hardworking Coloradans. On the opposite end of the spectrum, Maryland has a tax and expenditure limit, which is a statutory recommendation that the legislature may make, but the governor has no obligation to follow. Missouri, of course, has its own tax and expenditure limit, the Hancock Amendment, with components of varying effectiveness. Not wanting to digress, I will keep this testimony focused on the legislation before the committee.

HJR 169, the “Taxpayer Protection Act,” includes the two key components that define both TABOR and the ALEC model policy. These are robust state spending limits tied to inflation plus population growth, and a requirement for voter approval in order to increase taxes. This is a Madisonian approach to slowing the fiscal expansion of government. It applies checks on such expansion, allowing spending to continue at a per-capita inflation-adjusted level, but requiring voter approval to go beyond. As Dr. Milton Friedman was famous for noting, spending is the true measurement of the tax burden.

TABOR and the proposed Taxpayer Protection Act apply to both the state and local units of government. This makes it a capable policy tool for addressing unconstrained property tax growth. When property assessments increase, local officials may hold tax rates constant, yet residents may still receive higher tax bills. Hence the local unit of government receives windfall revenue from increases in property values. Those higher values, of course, do not always necessitate a higher level of government services—yet revenues increase. These spending limits hold local officials accountable in these situations, not just for property taxes, but for all revenue streams. Spending may not be increased beyond the limit without voter approval.

TABOR became a Constitutional Amendment in Colorado in 1992, providing us with more than 30 years of data on this policy in practice. In many ways, it has stood the test of time, with the limit's continued effectiveness in recent years as an example. TABOR and the Taxpayer Protection Act leave the question of how revenues in excess of the spending limit shall be returned, and Colorado has utilized a variety over the years, including income tax rate reductions and sending refund checks directly to taxpayers. In 2023, for example, each taxpayer in Colorado received an \$800 check as part of that year's TABOR refund. It should be noted that these checks, the most salient way Coloradans interact with TABOR, are not like the economic stimulus checks sent to Americans during the COVID-19 pandemic. It is, of course, not new money being printed and, as such, is not inflationary. The funds represent taxpayer dollars that have been collected and returned.

The American Legislative Exchange Council maintains the Fiscal Rules project at fiscalrules.org to inform Americans and policymakers on tax and expenditure limitations and the potential impact of TABOR-like policies in the states. The project estimates that, had Missouri enacted a strict TABOR-style policy, like this Taxpayer Protection Act, in 1992—the same year Colorado enacted it—the Show Me State would have saved taxpayers \$151 billion over 30 years. This averages to \$4.9 billion annually and \$829 for every man, woman, and child in Missouri each year.

The State of Missouri's extensive experience with the Hancock Amendment means the principles of tax and expenditure limitations are not unfamiliar: It is too easy for governments to continue the budgeting -as-usual approach, where spending is constrained only by the revenue available. TABOR and the Taxpayer Protection Act demand that policymakers and taxpayers ask questions about the proper role of government, the costs of public programs, the performance of existing programs, and the prioritization of policies.

**Respectfully submitted,
Joshua Meyer
Director, Tax and Fiscal Policy
American Legislative Exchange Council**