



## HB 2668 & HB 2780

**Sponsors:** HB 2668 Ben Keathley HB 2780 Tim Taylor

### Full Path to text HB2668

<https://documents.house.mo.gov/billtracking/bills261/hlrbillspdf/6496H.01I.pdf>

### Full Path to text HB 2780

<https://documents.house.mo.gov/billtracking/bills261/hlrbillspdf/4419H.02I.pdf>

## PART 1 – QUICK SNAPSHOT

### 1.1 One-Paragraph Overview (Plain Language)

HB 2668 / HB 2780 are **large omnibus bills** that rewrite and standardize rules across dozens of statutes dealing with **local tax elections, ballot language, and property-tax administration/definitions**. Its core thrust is to **push many tax elections away from special/primary/municipal election dates and toward general-election timing**, while also adding **ballot-truth and disclosure rules** (e.g., how tax measures are described and how impacts are communicated). At the same time, it makes **substantive property-tax policy changes**, including revisions to “residential property” definitions, the mechanics of the senior property-tax credit, and a **targeted low assessment rate for certain pre-8/9/2022 solar equipment**. The winners are likely voters who want fewer low-turnout elections and clearer ballot language, plus select property owners receiving favorable classification/treatment; the losers are local governments and taxpayers who may face **revenue shifts, delayed funding timing, and policy “hitchhikers”** bundled into a bill most citizens will not understand from the title.

### 1.2 Triage Table (Fast Flags)

Check	Quick Finding
Single-Subject / Clear Title	<b>High risk</b> on “fair notice.” The bill is an omnibus repealer/reenactor affecting many chapters and programs.
Title Specificity (0–3)	<b>0</b> (functionally misleading to ordinary citizens; the “repeal sections...” title does not tell voters what’s inside).

Check	Quick Finding
Department / Agency Scope	<b>Multiple/Omnibus</b> (election authorities + many types of political subdivisions + property tax/assessment administration).
Grow Government?	<b>Mixed:</b> some restraints/transparency; but also new mandates/administration (e.g., standardized labeling/database coordination) and complex compliance.
Impact on Missouri families	<b>Mixed:</b> election transparency helps; property-tax carveouts and classification shifts can raise equity concerns.
Alignment with core beliefs	<b>Mixed/Unclear:</b> some strong transparency/anti-manipulation elements, but bundled with carveouts and wide statutory reach.
Initial stance	<b>OPPOSE – (omnibus/fair-notice + carveouts).</b> Support the <i>good pieces</i> only as clean, stand-alone bills.

## PART 2 – PURPOSE & PROVISION MAP

### 2.1 Stated Purpose & Title

**Title:** effectively “repeal/reenact numerous sections.”

**What it really does:** It appears designed to **restructure how local tax questions get to the ballot and how they must be described**, while also adding/adjusting **property-tax classifications and credits**. The problem is that the title gives **ordinary citizens virtually no notice** that the bill reaches from election scheduling and ballot language into **property-tax definitions and special assessment treatment for solar equipment**.

### 2.2 Provision-by-Provision Map (Grouped by Major Themes)

#### A) Election timing consolidation for local tax questions across many district types

**Locations:** Multiple sections across Chapters 67, 68, 71, 205, 209, 210, 233, 247, 249, 256, 321, 650, plus 115.123.

**Plain-language summary:** Restricts/changes when many political subdivisions can place tax questions on the ballot—moving away from “special,” “primary,” or certain municipal election dates and toward general-election timing (and related standardization).

**Tag:** [Mixed]

**Why:** Higher-turnout elections reduce gamesmanship and can improve legitimacy; these changes need to be placed on individual bills.

#### B) Ballot language truth-in-advertising and transparency rules for tax measures

**Key locations (examples):**

- **§67.496** – prohibits describing a proposed tax as “not increasing taxes” unless that’s actually true under defined conditions.
- **§137.067** – requires certain real-property tax ballot measures to express impact as dollars owed per \$100,000 of market value.
- **§115.240** – requires numeric/alphabetic labeling of taxation ballot measures; allows coordination and a record/database to keep consistent assignments across jurisdictions.  
**Tag: [Good] → but should be stand-alone**  
**Why:** These provisions directly target the common problem of **deceptive ballot language** and help voters understand real-world impacts.

### **C) Property-tax definitions and classification shifts (including short-term rental treatment)**

**Key location:** **§137.016** (definition of “residential property,” including provisions that classify certain short-term rental situations as residential).

**Tag: [Concern]**

**Why:** Classification changes can have **large downstream effects** (assessment ratios, tax burdens, incentives for housing investors, impacts on neighborhoods). This belongs in a focused bill with clear fiscal analysis—not embedded in an omnibus.

### **D) Targeted assessment preference for certain solar equipment**

**Key location:** **§137.115** (adds solar PV equipment constructed and producing prior to **August 9, 2022** into a favorable assessment category at **five percent**).

**Tag: [Bad]**

**Why:** This looks like a **special carveout** for a narrow class of projects—classic “quiet subsidy” via the property-tax system. Even if justified as a “fix,” it shifts burdens and should not be bundled into a mega-bill with election reforms.

### **E) Property-tax administration changes and taxpayer relief mechanisms**

**Key locations (examples):**

- **§139.053** (installment payment options for property taxes; expands availability in certain counties)
- **§137.1050 / §137.1055** (senior property-tax credit framework; appears to tighten implementation and prevent local narrowing of eligibility once adopted)
- **§137.039** (addresses “additional tax abatement revenues” and requires levy reductions tied to abatements)  
**Tag: [Mixed / Concern]**  
**Why:** Some of this is taxpayer-friendly in concept, but it changes revenue flows and administrative burdens. It demands clear fiscal notes and clean drafting.

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## **PART 3 – CONSTITUTIONAL & GOVERNANCE REVIEW**

### 3.1 Single-Subject and Clear-Title / Fair-Notice Test

Even if parts of this could be argued as “taxation/elections,” the bill fails the **citizen fair-notice test** in practice:

- **Title Problem (Critical):** A “repeal these sections...” omnibus title does not give ordinary Missourians fair notice that the bill includes **property classification changes** and a **solar carveout** alongside election scheduling and ballot language rules.
- **Scope Problem:** Touches many chapters and program types. This is the very structure that enables “popular reforms” to carry **unrelated riders**.

**Conclusion: Single-subject / fair-notice risk is a top-tier red flag.**

### 3.2 Separation of Powers / Delegation / Centralization

- Some provisions restrain political subdivisions and require clearer ballot language (good).
- The ballot-measure coordination/database concept in §115.240 is not necessarily “surveillance,” but it is still **new statewide coordination infrastructure** that should be tightly limited (scope, retention, and use).

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## PART 4 – IMPACT ON MISSOURI FAMILIES

### 4.1 Economic, Tax, and Cost-of-Living Impacts

- **Relief / Good:** Forcing clearer tax ballot language (truth-in-advertising; dollars-per-\$100k framing) helps families avoid being misled into approving permanent tax burdens.
- **Burden / Risk:**
  - Property-classification shifts (short-term rentals treated as residential) can **distort local tax burdens** and housing markets.
  - The **solar equipment 5% assessment** is a likely **tax shift** away from favored projects and onto other taxpayers.

### 4.2 Family, Parental Rights, Education

Not a primary focus of this bill. Indirectly, changes to local election timing and tax structures can affect school and child-services funding decisions, but the bill is not framed as a parental-rights or education measure.

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## PART 5 – ALIGNMENT WITH ACT FOR MISSOURI CORE BELIEFS (High-Level)

- **Government limited to proper role: Mixed** (transparency good; omnibus and carveouts bad).

- **Constitutionalism/rule of law: Concern** (fair-notice/single-subject bundling and sweeping scope).
  - **State sovereignty / local control: Mixed** (reduces local election manipulation but restricts local flexibility).
  - **Surveillance/data control: Low-to-moderate concern** (database/coordination language should be tightly bound).
  - **Pro-life / personhood / Amendment 3:** Not implicated.
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## **PART 6 – SPECIAL TOPIC TESTS (2025–2026 PRIORITIES)**

Not applicable (no personhood/doula/perinatal/surveillance-state infrastructure beyond minor election-admin coordination).

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## **PART 7 – RED FLAGS, AMENDMENT IDEAS, & FINAL RECOMMENDATION**

### **7.1 Red Flag List (Prioritized)**

1. **Single-Subject / Fair-Notice Problem**
  - **Location:** Overall structure/title; omnibus across many chapters.
  - **Why it matters:** Enables “good reforms” to pass while carrying unrelated policy and carveouts most citizens will never see coming.
  - **Severity: Critical**
2. **Solar carveout via ultra-low assessment ratio (special-interest tax preference)**
  - **Location:** §137.115 (solar PV equipment pre-8/9/2022 at 5%).
  - **Why it matters:** Hidden subsidy; shifts burden; invites future carveouts and lobbying.
  - **Severity: Serious–Critical**
3. **Property classification changes embedded in a mega-bill**
  - **Location:** §137.016 (residential property definition/short-term rental effects).
  - **Why it matters:** Housing/tax policy should not be snuck through as a side item.
  - **Severity: Serious**
4. **Election-date consolidation could create transition and emergency problems**
  - **Location:** §115.123 plus many district statutes.
  - **Why it matters:** Should be on standalone legislation.

- **Severity: Moderate–Serious**
- 5. **Ballot-measure labeling/database coordination needs strict limits**
- **Location:** §115.240.
- **Why it matters:** Even benign “coordination” language should be bounded to prevent mission creep.
- **Severity: Moderate**

## 7.2 Amendment / Guardrail Ideas (If lawmakers insist on moving it)

Best practice is to **split this bill**. If they refuse, minimum fixes:

- **Split into clean bills:**
  1. Election-date consolidation for local tax elections (with narrowly tailored emergency/hardship exceptions).
  2. Ballot language transparency package (§67.496, §137.067, etc.).
  3. Property-tax classification/definitions bill (§137.016).
  4. Solar valuation/assessment treatment bill (§137.115), debated honestly on its own merits.
- **Remove the solar carveout entirely** unless proponents can prove: (a) it is not corporate welfare, (b) it is equitable, and (c) it does not shift burdens onto homeowners/small businesses.
- **Add hard limits to §115.240 coordination/database:** purpose-limited, retention-limited, no expansion beyond tax-measure labeling, no linking to voter identity records.

## 7.3 Final Recommendation

**Act for Missouri Recommendation: OPPOSE.**

This bill bundles several provisions we could support in principle (truthful ballot language; discouraging low-turnout tax-election games) as standalone legislation, but with **major unrelated and/or special-interest property-tax changes** under a title that **fails the fair-notice test** for ordinary citizens, this bill violates both the single-subject and clear-title requirements of our State Constitution. The correct path is to advance the “good parts” as **clean, stand-alone bills**, with transparent debate on the controversial carveouts and classification changes.