



March 2, 2026

In order to be responsive to the latest legislative developments, MOCPA continually monitors proposed legislation. We utilize both professional and grassroots lobbyists to ensure the CPA profession has a voice in Jefferson City. By keeping members informed, MOCPA is empowering you to contribute to the legislative process.

Session Update

Candidate filing opened Tuesday, February 24, which saw both incumbents and challengers flock to the Secretary of State's Office. Every one of Missouri's 163 House seats and 18 Senate seats are on the ballot this year, guaranteeing a highly competitive election year. Adding an air of uncertainty is the unresolved court challenge to the state's newly adopted congressional districts. Regardless, candidates have until March 31 to formally file in their respective races.

Last week also brought the close of bill filing for the 2026 legislative session, with 3,052 bills and concurrent and joint resolutions introduced. As expected, the final days produced a flurry of activity, ranging from substantive policy proposals to lighter, symbolic measures, including one seeking to designate a community the "Cowbell Capital of Missouri." The deadline always produces volume; this year, however, it also produced a historic disruption.

In a highly unusual move, Senator Hough filed 16 separate budget bills outlining his own version of the Fiscal Year 2027 budget. Holding the Senate floor for more than two hours Wednesday afternoon, Senator Hough detailed a proposal that spends \$1.75 billion less in general revenue than Governor Kehoe's recommended budget. The action immediately escalated tensions within the chamber. With widespread expectations of a looming \$2 billion shortfall, the House Budget and Senate Appropriations Committee members were already bracing for difficult decisions.

Meanwhile, the House continues advancing its priorities at a measured but deliberate pace, moving legislation to the Senate while maintaining focus on its agenda. With just two weeks remaining before spring break and 11 weeks left in the 2026 session, the calendar is tightening—and the pressure to produce meaningful outcomes is mounting.

Bills of Interest

[Click here](#) to view the complete list of high-priority bills MOCPA is currently tracking.

The deadline for filing new bills has passed, but bills are regularly amended. The list is updated each week to reflect any changes. Be sure to check the list regularly to look for legislation that may be of interest to you or your clients.

Of special note, [SB 1233](#), which seeks to expand current CPA licensure requirements, was taken up on the Senate floor again last week for reconsideration. Earlier debate had resulted in an amendment to the bill related to the use of AI by CPAs. However, during the renewed debate, and in response to concerns raised by members, the AI-related provisions were removed. The bill was third read and passed by a 30-1 vote and has now been sent to the House for further consideration.

[HB 2300](#), which would increase reciprocity of licensed professions in Missouri with states that **do not license** or carry lower standards of licensure, was discussed in the House Committee on Professional Registration. During discussion, a House Committee Substitute was adopted that added all non-controversial provisions previously passed out of the committee to create an omnibus professional registration bill. **This includes MOCPA's alternative licensure pathways legislation.** Once modified, the committee passed the bill by a 18-0-1 vote.

Other bills on MOCPA's priority list that had activity last week included:

[SB 1032](#), which seeks to create a larger income tax deduction for any year in which a taxpayer gives birth to a dependent, was debated in the Senate. After amendments were made to extend the deduction to taxpayers who adopt, and to spouses filing jointly or another qualifying taxpayer who is entitled to claim the child as a dependent, the Senate gave its first of two necessary approval votes and perfected the bill.

[HB 1883](#), which creates a sales tax exemption on tangible personal property that is sold a second or any number of subsequent times after the original point of sale at an auction, was third read in the House and passed by a 98-36 vote. The bill excludes motor vehicles, trailers, boats or outboard motors acquired for use on highways and waters in Missouri that are not required to be titled. The bill includes provisions from [HB 1760](#), which provides a sales tax exemption for sales of certain medical devices. It will now be sent to the Senate for further consideration.

[SB 1017](#) and [SB 1239](#), which would exempt retail sales of food from state sales taxes, were considered in the Senate Committee on Economic and Workforce Development. The bills also provide that of the 4 percent state sales tax rate, the revenue derived from a rate of 0.2 percent shall be deposited in the School District Trust Fund. During discussion, the bills were combined into one legislative vehicle, and the committee passed the bill by a 3-1 vote.

[SB 1534](#), which seeks to keep Missouri sales tax simple and fair, was heard in the Senate Committee on Economic and Workforce Development. This clarifies that charges related to the processing of credit card and debit card processing fees are exempt from imposing sales tax, and it adds to the definition of gross receipts.

Several associations and a MOCPA member provided supporting testimony. No opposing testimony was presented.

For Additional Information

This *Government Advocacy Update* will continue regularly through the legislative session. If you have any questions on our legislative efforts, please contact

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