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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

The Missouri General Assembly experienced another shortened week; this time due to winter weather. Freezing temperatures and snow forced the House and Senate to cancel session and committee hearings last Monday.

In the Senate, Pro Tem Cindy O’Laughlin again moved to approve several of Governor Kehoe’s board and commission nominations, which Senate Democrats again blocked. Senator Stephen Webber formally objected to four Missouri Ethics Commission nominees, arguing they were based on 2022 congressional districts rather than the adopted 2025 maps. As a result, Governor Kehoe withdrew two of the nominees.

More than 90 interim appointments made by Governor Kehoe must be approved by the Senate within 30 days of the session’s start or be withdrawn. Any appointment not approved or withdrawn within that window permanently bars the individual from future appointment to that board or commission. That deadline expires Friday, Feb. 6.

Additional tension surfaced Wednesday ahead of the State of the Judiciary address. By early morning, word began to spread that there were numerous Republicans discontent with the recent unanimous Supreme Court decision that ruled [SB 22](#) was unconstitutional and was struck down in its entirety. This ultimately led to the House cancelling the address completely and caused the Missouri Bar to issue a statement stating they “stand firmly against any effort to diminish the role of the judiciary as a co-equal branch of government.”

In the House last week, the Commerce Committee held a hearing on [HJR 174](#), a constitutional amendment that would remove the ban on the taxation of services. The amendment would have to be adopted by a vote of the people, which is the first step in Governor Kehoe’s plan to eliminate the state’s income tax by broadening the

sales tax base. The committee took no action on the measure but could vote it out of committee as early as this week.

Bills of Interest

[Click here](#) to view the complete list of high-priority bills MOCPA is currently tracking. New bills are filed daily, and the list is updated each week. Be sure to check the list regularly to look for legislation that may be of interest to you or your clients.

Of special note, [HB 1797](#), which seeks to expand current CPA requirements by allowing licensure after earning a bachelor's degree, attaining two years of work experience, and passing the Uniform CPA Exam, was heard by the House Committee on Professional Registration and Licensing. MOCPA and the Missouri State Auditor's Office testified in support of the bill, and no opposition was presented. The Senate companion bill, [SB 1233](#), will be heard tomorrow in the Emerging Issues and Professional Registration Committee. Thank you to all MOCPA members who attended the hearing in conjunction with CPA Day and met with their legislators to encourage support of the bill!

Other bills on MOCPA's priority list with activity last week include:

- [SB 994](#), which modifies provisions relating to the date federal income tax returns are to be filed, was passed by the Senate Committee on Economic Workforce and Development by a 5-0 vote.
- [SB 1032](#), which seeks to create a larger income tax deduction for any year in which a taxpayer gives birth to a dependent, was passed by the Senate Committee on Economic Workforce and Development by a 5-0 vote.
- [SB 1017](#), which as filed, would authorize a state sales tax exemption for food due to the increase in food prices, was heard by the Senate Committee on Economic Workforce and Development. The sponsor informed the committee there would be a Senate Substitute forthcoming to tighten some of the definitions. Several groups testified in support of the bill, and no opposition was presented.
- [SB 872](#), which seeks to authorize a sales tax exemption for supplies needed to care for infants such as formula and diapers, was passed by the Senate Committee on Economic Workforce and Development by a 5-0 vote.
- [HJR 174](#) and [HJR 173](#), which propose a constitutional amendment to taxation by establishing revenue triggers that, if met, would reduce and eliminate the top individual income tax rate, were heard in the House Committee on Commerce. Presented as a modernization of Missouri's 30-year-old tax structure, these resolutions are the first step in a long process of tax reform. If passed this would go before the people of Missouri for a vote. There was vigorous and lengthy debate surrounding the framework of the resolutions among committee members, and numerous groups testifying on both sides.
- [HB 1919](#) seeks to align state statute with federal law which requires an employer with at least 10 employees to file electronically, rather than with paper forms.

Currently, employers with at least 250 employees must file electronically to indicate the amount of taxes withheld on wages in the previous tax year. The House Committee on Ways and Means passed the bill by a 10-0 vote.

- [HB 2945](#) allows certain income that's usually taxed as ordinary income under federal rules to be treated as capital gains for Missouri taxes, which can lower a taxpayer's state tax. It also lets estates and trusts fully subtract capital gains and use the same reclassification, expanding the benefit beyond individual taxpayers. The House Special Committee on Tax Reform heard the bill, and no supporting or 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 [Dena Hull](#) at (800) 264-7966, ext. 105.

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