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In order to be responsive to the latest legislative developments, MOCPA continually monitors proposed legislation. The society utilizes 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.

Update provided by Chuck Pierce, CPA, MOCPA government relations consultant

Session Update

The 2022 legislative session ended on Friday. The last week of the session was a microcosm of the entire session. The Senate was plagued by tension, division and gridlock while the House trudged along passing legislation right up to the end. Despite the gridlock, the Legislature was able to finally pass a Congressional redistricting map, some other high-priority bills as well as bills of interest to Missouri CPAs.

This session has been one of contrasting chambers. The Senate has been marked with tense sometimes acrimonious debates, filibusters and gridlock. In contrast, the House was able to tackle legislation in its typical fashion. Much of this is attributable to the difference in procedural rules between the House and Senate. The House has a time limit on debates and more flexibility to stop debate all together. The Senate on the other hand has a process of allowing Senators to speak on any issue for as long as they wants.

The big news of the week was the passage of the legislation establishing new Congressional maps. The House had passed one version of the

redistricting early in the session. The Senate came up with a different version and sent it back to the House. The Senate then refused to go to conference to work out the differences, so the process was in a stalemate for months. The House revised its version and sent it to the Senate with only two weeks left.

Going into the last week, it was not clear if the Senate was going to be willing to pass the new House version. The Senate began the week proceeding in the same manner as the rest of the session. It slogged through some bills, including a somewhat controversial election reform bill, then got mired down in a long filibuster on an omnibus crime bill. While this did not bode well for the prospects of taking on redistricting, Senate leadership used a rare parliamentary procedure to bring the redistricting bill up on the floor in a way that reduced the risk of a filibuster. After only a few hours of debate, the redistricting bill passed. By then, the tension of this and other issues had taken its toll, and the Senate adjourned on Thursday evening, leaving before the final day of session.

With the Senate gone, the House was limited in what legislation it could take up on the last day. Despite those limitations, the House was able to give final approval to 20 bills in six hours.

The slow process of the Senate had two primary effects on legislation this session. It limited the total number of bills that were passed, and the ones that did pass tended to be large omnibus bills.

Not counting budget bills, the Legislature sent 43 bills to Governor Parson for approval. In a typical year, the Legislature will pass approximately 150 non-budget bills. Even in the pandemic shortened session of 2020, the Legislature passed 31 non-budget bills. With fewer bills moving through the Legislature, the ones that did pass were almost all large omnibus bills. This makes it harder to evaluate the legislation and increases the risk of important issues suffering a veto because they are contained in a bill with a controversial or flawed measure.

Legislation of Interest

Several of the bills that passed contain issues of importance to Missouri CPAs, including:

- [**HB 2400**](#), called the SALT Parity Act, contains provisions that establish a pass-through entity workaround for the SALT limit.

- [HB 2090](#) provides for a one-time tax credit of up to \$500 to Missouri taxpayers with adjusted gross income of less than \$150,000 for individuals or \$300,000 for a married couple.

Because almost half of all the legislation passed on the last day of session, much of it in large omnibus bills, it will take the legislative staff some time to get the final versions and summaries posted. We will send another *Government Advocacy Update* soon that will provide more detail on the legislation that passed. In addition, we will be hosting an in-person end of session recap during the [Annual Members Convention](#) on June 3.

[Click here](#) to view the complete list of high-priority bills MOCPA is currently tracking. Keep in mind that for the next few days, the details may not be complete. Also, because much of the legislation is large omnibus bills, you may have to take a deep dive into the text to find the portion that is of interest to you.

For Additional Information

If you have any questions on MOCPA's government advocacy efforts, please visit the [Web page](#), or contact [Dena Hull](#) at (800) 264-7966, ext. 105.