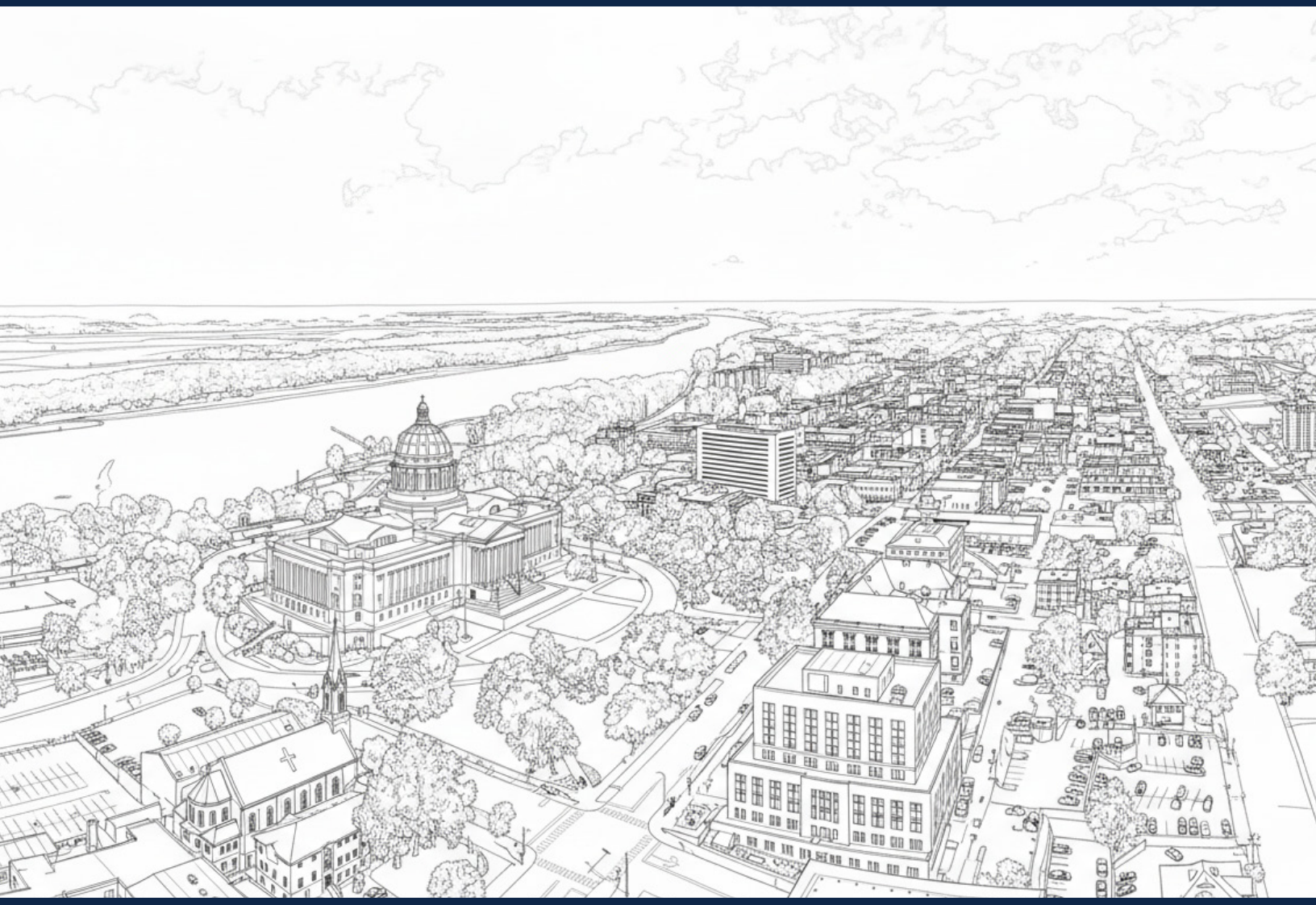
SHOW-ME INSTITUTE
WHERE LIBERTY COMES FIRST

2027 BLUEPRINT

Moving Missouri Forward



showmeinstitute.org

The Show-Me Institute's mission is to advance liberty with individual responsibility by promoting market solutions for Missouri public policy. Our vision is for Missouri to be a place where entrepreneurs can pursue their dreams, parents are free to direct the education and upbringing of their children, and a growing economy provides opportunities for all. Critical to achieving this vision is a state government that understands the value of freedom in the lives and future of our people.

The *2027 Blueprint: Moving Missouri Forward* explores 15 policy areas in which common-sense reform could immediately and positively impact everyday life for Missourians. Issues covered range from education and healthcare to property taxes and budget reform. Each article identifies a problem that affects the citizens of our state, provides background information and analysis, proposes one or more solutions, and then boils the solutions down into actionable recommendations. We believe that the proposals our policy team has assembled can put Missouri on the path to a healthier economy, a better public education system, and a more vibrant and flourishing civil society.

Cover image: Greg Kenkel

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STATEWIDE SCHOOL CHOICE

THE PROBLEM

The school choice landscape in Missouri is improving, but most students are still limited to narrow district offerings. Many of Missouri's neighboring states have much richer school choice environments.

THE SOLUTION

Fully commit to a modern school choice landscape: remove barriers to the operation of charter schools in any Missouri school district where demand exists, increase funding for the MOScholars program, ensure that the complementary Federal Scholarship Tax Credit (FSTC) is implemented effectively in Missouri, and require all school districts to participate in statewide interdistrict open enrollment.

KEY FACT

- In 2026, the Missouri Legislature appropriated $60 million in funding for the MOScholars program. These funds will expand the program's reach. But even with this extra funding, MOScholars will only be able to support a small fraction of our K–12 students. The FSTC presents an opportunity to expand this form of school choice in Missouri beginning in 2027.

Charter School Expansion

Flexibility, freedom from bureaucracy, and the opportunity to innovate make charter schools a valuable addition to any school district. Charter schools can provide new and exciting educational opportunities not available in traditional public schools, giving families meaningful choices. Research shows that on average, charter schools outperform traditional public schools in raising academic achievement.

In nearly every state, charter schools are available to families in every type of community. In 2024–25, there were 8,214 charter schools serving almost 4 million students across the United States. Charter schools are most common in urban areas but are also widely found in suburban and rural areas; approximately 2,100 suburban and 1,000 rural charter schools were in operation nationwide in 2024–25.

Yet in Missouri, charter schools are currently limited to families in just three out of the more than 500 school districts statewide (Kansas City, the City of St. Louis, and Normandy), with a fourth district, Columbia, to open its first charter school in 2027. The reason charter schools do not operate elsewhere in the state is that outside of these areas charter schools can only open with the approval of the local school board. This is effectively a ban on their operation.

The Missouri Legislature can allow charter schools to expand across the state by eliminating language that requires local school board sponsorship. Why does the small handful of individuals running local school districts get to decide who gets the option of a charter school?

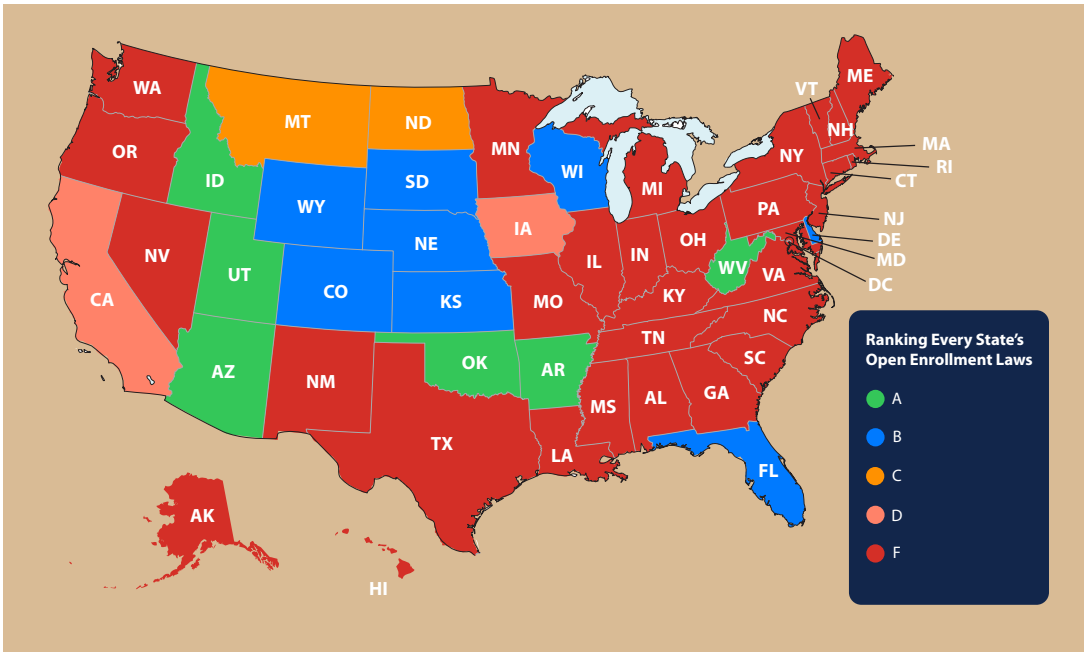
Expanding the MOScholars Empowerment Scholarship Account (ESA) Program

MOScholars, Missouri's private school choice program, provides scholarships for students to attend (mostly) private schools. These scholarships are distributed through scholarship-granting organizations (SGOs), which receive funding from two sources: (1) $60 million in annual public funding appropriated during the 2026 legislative session and (2) private donations, for which donors receive full state tax credits subject to certain limitations. The total value of tax credits is capped at $75 million annually.

The recently appropriated public funding for MOScholars is a step in the right direction, but more needs to be done. If all available tax credits are used, the combined public and private funding would total $135 million—enough to provide scholarships for approximately 20,000 Missouri students. While this is great news for the students who receive funding, it accounts for only a small share of Missouri's nearly 880,000 public school students.

Support for school choice programs is widespread. In a survey of parents taken in spring 2025, about four out of five parents supported ESA programs. If the legislature is serious about supporting this program, it should continue to expand funding to reach more students.

In 2027, Missouri will be able to use the new FSTC to expand access to MOScholars-style scholarships. The FSTC



Source: From Schwalbach J, "Public schools without boundaries 2025: Ranking every state's open enrollment laws," Reason Foundation, October 2, 2025; https://reason.org/open-enrollment/public-schools-without-boundaries-2025/.

will permit individual taxpayers to take a federal tax credit of up to $1,700 for donations to qualified SGOs, which can use the funds to provide more student scholarships.

Interdistrict Choice

In Kansas, every K–12 student can attend any public school in the state, regardless of where they live. Students who are residentially zoned for each school get first priority, and no school is forced to become overcrowded, but the option to transfer is available if the desired school has available seats. School districts must participate in the program, and the Kansas Department of Education audits district capacity every year to ensure compliance.

Missouri students, by contrast, are denied this level of educational choice and are required to attend the school assigned to them based on their home address. The one exception is for students whose parents are regular employees or contractors of a school district. These students may enroll in that district's schools even if they live elsewhere. This carve-out reserves the privilege of school choice for a narrow group of individuals employed by the school system.

There are many reasons why a family might seek an alternative to their assigned school. The school could be too big or too small, a child may face bullying, or the school might not be able to meet the terms of an individualized education program. Another issue is school safety—new federal guidance emphasizes that students who attend persistently dangerous schools must be provided an opportunity to attend a safe public school.

In 2025, the Reason Foundation graded all states' public school transfer and open enrollment laws (see map above). Missouri received the second-lowest score of all states.

Missouri students should be permitted to cross district lines to access any public school, and districts should be required to allow students to transfer out and receive students from other districts when they have space. Information on available capacity should be posted on school and district web pages and monitored by the Department of Elementary and Secondary Education (DESE).

POLICY RECOMMENDATIONS

- Amend Missouri law to remove restrictions on which organizations can sponsor charter schools, which effectively limit where charter schools can open.
- Continue to increase public funding for the MOScholars ESA program and ensure that the FSTC is implemented effectively.
- Allow students to choose public schools outside their residentially zoned districts when space is available.

EDUCATION FUNDING FORMULA

THE PROBLEM

Missouri's foundation formula for funding school districts is outdated. It allocates too much state aid to some property-rich districts because it relies on outdated information about property values. It also sends money to some districts for students who aren't there because of open-ended hold-harmless provisions. Finally, the formula provides extra funding for some categories of high-need students but does so in an unnecessarily complex and arbitrary manner.

THE SOLUTION

Revise the Missouri foundation formula to reflect annually updated property values, phase out outdated hold-harmless provisions responsibly, and provide additional funding to high-need students in a simple and transparent way.

KEY FACTS

- The foundation formula is designed to equalize funding between property-poor and property-rich districts, but it uses outdated property values to determine local communities' wealth levels, distorting funding calculations.
- It includes open-ended hold-harmless provisions that misallocate resources by providing funding for students who are not enrolled.
- The formula provides additional funding for certain high-need student groups, but does so in an unnecessarily complex and arbitrary manner.

The Formula Is Stuck in the Past

Missouri's school funding formula was enacted in 2005 and should be updated to reflect the modern context of public education in Missouri. There are three central problems with the formula.

First, as in other states, the Missouri formula is intended to direct more state funding to communities with less capacity to raise revenue locally. It does so by estimating the amount of local revenue a district can generate at a given property tax rate, recognizing that wealthier communities can raise more revenue with the same tax effort. The problem is that Missouri still calculates this local capacity using property values from 2005. Changes in local wealth over the past two decades therefore are not fully reflected in the formula, distorting the distribution of state aid.

Second, the formula has several hold-harmless provisions that have outlived their usefulness. Hold-harmless provisions are typically used to ease the transition from an old formula to a new one, but Missouri's provisions have been in place for decades. Seventy-five percent of small districts receive the same amount of funding that they received in 2005, rather than the amount calculated by the formula based on actual enrollment today, because the 2005 amount is higher.

Third, while the formula includes extra funding for students with disabilities, low-income students, and English learners, the calculation mechanism is overly complicated. For example, when the number of students in a particular category exceeds a threshold level, the district receives additional funding for every student above the threshold. But if the percentage of students is below the threshold, the district gets no additional funding. A better approach is to simply provide additional funding for each high-need student.

Another benefit of modernizing how we provide additional funding for high-need students is that each student's funding level will be clearly identified. This will make it easier for state funding to follow students to schools of their choice as Missouri's school choice landscape improves.

POLICY RECOMMENDATIONS

- Draft a new foundation formula based on current student counts and updated local-effort measures that reflect modern differences in wealth across Missouri. The new formula should also include built-in mechanisms for regular updates, such as automatic recalibration of property values and student counts, to prevent it from becoming outdated.
- Target additional funding to students based on their needs in a simple and transparent way. Remove arbitrary thresholds of high-need students that trigger additional funds and instead implement consistent per-student funding.

SCHOOL REPORT CARDS

THE PROBLEM

Missouri parents don't have access to accurate and easy-to-understand information about the quality of their children's schools.

THE SOLUTION

Create transparent school report cards that assign letter grades to schools and districts based on student achievement and performance. Post the report cards to an easy-to-access location online.

KEY FACTS

- In 2026, Governor Kehoe issued an executive order mandating that the Department of Elementary and Secondary Education (DESE) issue report cards with letter grades for schools and districts statewide.
- The letter grades are to be based on student achievement and performance.

Parents Have Been Kept in the Dark

When done well, school report cards are a powerful tool for communicating school performance to parents. According to a 2019 Phi Delta Kappa survey, 66% of parents who are aware of school report cards read them, and of those, 82% find them useful.

Federal law has required the Missouri Department of Elementary and Secondary Education (DESE) to produce report cards for every school and district in the state for many years. While DESE has technically met this requirement, its report cards have not been useful. They provide a lot of data, but the data are not labeled clearly, nor is context provided in order to understand the data.

This is about to change under an executive order issued by Governor Kehoe in January of 2026. Though there is some ambiguity in the executive order about timing, DESE will assign the first batch of letter grades in either 2026 or 2027. The executive order requires the letter grades to be based on student achievement and performance and has a stipulation in place to prevent grade inflation.

The executive order follows the example set by other states that have done this well. It is no coincidence that states with clear and transparent school report cards significantly outperform Missouri on the National Assessment of Educational Progress (NAEP).

It is important that DESE carry out the executive order in good faith, producing report cards that are easy to understand and are based on objective measures of student performance, and that meaningfully differentiate schools and districts. The state legislature should also use the momentum created by the executive order to codify the letter-grade report cards in Missouri law while resisting the urge to tack on unnecessary or administratively burdensome conditions.

The Show-Me Institute has its own website, MOSchoolRankings.org, with letter grades for all schools and districts in the state.

POLICY RECOMMENDATION

- DESE must implement the report cards required by Governor Kehoe in good faith. The legislature should follow up the executive order with legislation to codify its provisions in state law.

MISSOURI PARENTS' BILL OF RIGHTS

THE PROBLEM

Parents play a fundamental role in their children's education, but a lack of transparency from school districts makes it difficult for them to stay informed. Too often, parents struggle to determine how well their children's schools are performing, how taxpayer dollars are being spent, and what is being taught in the classroom. School districts often make it financially prohibitive for parents to access the information they need to hold schools accountable.

THE SOLUTION

The fundamental right of parents to participate in and direct the education of their children should be affirmed in state law with the adoption of a parents' bill of rights, which would require districts to provide parents with clear information about what is happening in their children's schools.

KEY FACTS

- In 2025, the Heritage Foundation ranked Missouri 45th in educational transparency among the 50 states and Washington, D.C.
- Sunshine Law requests sent in past years by the Show-Me Institute seeking curriculum information from Missouri schools and districts were often ignored or met with demands for tens or even hundreds of thousands of dollars to process the requests.

Which Rights Should Be Included in Statute?

At a minimum, parents should have the right to know:

- What Missouri schools are teaching.
- How Missouri schools are performing.
- How Missouri schools are spending taxpayer money.
- About their children's physical and mental health and to be informed when concerns arise.

Public Schooling in Partnership with Parents

Schooling works best when parents and educators work together. However, school district policies increasingly undermine such cooperation through a lack of transparency. Missouri's Sunshine Law is intended to ensure openness in public agencies, yet many school districts routinely claim that fulfilling Sunshine Law requests is prohibitively expensive and then pass those inflated costs on to the requester. This practice effectively blocks Missourians from accessing important information, such as which curriculum materials are being used in their local schools. There is also a growing trend among public schools to withhold information about student health from parents.

The state needs to take action to expand access to information among parents. School districts that fail to comply should be subject to meaningful financial and administrative penalties. Transparency and accountability in local government, including schools, should not be optional. The law must have strong, unambiguous consequences attached to violations of its provisions.

POLICY RECOMMENDATIONS

- Pass a parents' bill of rights into law so that schools and districts understand the rights and expectations of the parents and taxpayers who fund their operations.
- Ensure that the law includes "teeth"—real consequences for violations—so that it isn't seen merely as a set of recommendations that can be violated without penalty by school districts.

EARLY LITERACY

THE PROBLEM

Too many Missouri students are struggling to read at all grade levels.

THE SOLUTION

Adopt evidence-backed early literacy policies with a proven track record in other states to help more Missouri students learn to read effectively.

KEY FACT

- On the 2024 National Assessment of Educational Progress (NAEP), 42% of Missouri fourth graders scored "below basic" in reading, compared to 30% in 2015.

Mandatory Third-Grade Retention

John Westall and Amy Cummings at Michigan State University released a comprehensive national analysis of state early literacy policies in 2023.

They found no evidence that reading scores significantly increase without a mandatory retention policy to hold back struggling readers.

Missouri already has a form of third-grade retention, but it is based on discretionary decisions, not objective academic benchmarks, and is rarely used.

Students who do not learn to read effectively struggle to keep up. When students can't read fluently, they devote more cognitive function to deciphering words and less to comprehending passages.

While retention can be a difficult experience, it is easier for students when it occurs early.

The tangible threat of retention motivates adults, and research has shown outcomes are also improved for students who are never retained due to the threat of retention.

In practice, here is how it would work: All students would take a state literacy assessment for reading. Those who do not meet the established benchmark score would receive summer remediation and an extra chance to pass the test.

If a student fails the retake opportunity, he or she would be retained.

Good-cause exceptions would be made for students with disabilities, English language learners, and previously retained students.

Use the Science of Reading, Not Three-Cueing

Three-cueing is an approach to teaching reading that does not rely on decoding text and instead teaches students to use language and other "cues" to guess at words.

Research shows that skilled readers learn to read each letter rapidly and fluently as they connect the letters' sounds with their oral vocabulary.

Three-cueing relies more on how the "whole word" looks and other context like pictures. Fluency and decoding with phonics, rather than guessing and memorization, should define reading instruction.

Align Teacher Preparation Programs

The National Council on Teacher Quality released a 2026 report on how teacher preparation programs (TPPs) align with the science of reading. Nearly half of Missouri's participating programs received an F.

More alarmingly, Missouri ranked second in the nation in teaching practices contrary to the science of reading. Missouri's TPPs taught four times more contrary practices, on average, than the national average.

This is a solvable problem. In 2023, just 33% of Indiana's TPPs received an A or A+. Soon after, Indiana required TPPs to align their curricula with the science of reading and to stop teaching the three-cueing method, or else lose their accreditation status. In 2026, 96% of Indiana TPPs received an A or A+. Holding TPPs accountable worked in Indiana, and it can work in Missouri.

POLICY RECOMMENDATIONS

- Establish a mandatory third-grade retention program based on objective academic benchmarks with a retest opportunity and good-cause exceptions.
- Ensure that Missouri's teacher preparation programs train prospective teachers in the science of reading.

OCCUPATIONAL LICENSING

THE PROBLEM

Occupational licensing requirements make it harder for people to work in our state, and certain interest groups frequently use the requirements to limit competition.

THE SOLUTION

Give workers more options and ways to get licensed, particularly in areas where the licensing process is controlled by special interests. Provide a periodic review of all licensing requirements, eliminate regulations without proven benefits to public safety, and reduce the maximum time to receive an out-of-state licensing waiver. Remove or substantially reduce requirements for licensed occupations where the need for licensing is significantly overstated.

KEY FACTS

- Five percent of the U.S. workforce was licensed through state laws in 1950. In 2024, 22% were licensed.
- In Missouri, it only takes an estimated 26 days of education and experience to become an EMT, but 175 days to become a makeup artist.

Licenses Should Have Proven Benefits

Occupational licensing is the government giving someone permission to work in a certain field. Obtaining a license typically involves satisfying an educational requirement and paying a fee.

Most licensing laws are justified as public safety measures or as necessary to ensure the quality of the relevant service. However, there is little evidence that occupational licensing laws provide many benefits in this regard, as demonstrated by the Mercatus Center at George Mason University in a meta-analysis of 19 different studies directly related to licensing and product quality. In only 16% of included studies did researchers observe positive relationships between licensing standards and product or service quality.

Occupational licenses raise prices, impose higher barriers to entry, cost licensees time and money, and reduce innovation. Special interests use local licensing laws to restrict competition and increase prices and wages.

Issuing Waivers Efficiently

2020 marked the establishment of Missouri's licensing reciprocity regime. Under current law, Missouri licensing requirements are waived for many professions if a person has held a valid license issued by another state for at least one year.

However, the relevant oversight body can wait up to six months to issue a waiver to an applicant. A worker considering relocation to Missouri might not be able to wait half a year before starting work in their profession. This delay may dissuade individuals from relocating to Missouri entirely.

Local Abuses of Licensing Rules

Certain cities and counties in Missouri are authorized to impose local licensing rules on construction trade groups. They often use those rules to favor union members and contractors over nonunion workers and businesses. In 2017, the legislature passed a statewide electrician license option to help electricians in urban counties who were being victimized by local licensing rules. The legislature should pass similar statewide licenses for other construction industry groups to give workers in counties such as St. Louis more options. Local governments that do not require licenses are not required to enforce the state license.

Sunset Reviews for Occupational Licenses

Many licenses are created and then exist for years without scrutiny. Not all licenses justify the costs they impose. In fact, Missouri has eliminated a number of unnecessary licenses, such as licenses for hair braiders. Barbers and cosmetologists are examples of occupations where licensing rules should be dramatically reduced. A sunset provision for all licenses would bring attention to other outdated and unnecessary requirements, helping ensure that only those licensing standards with proven public benefits remain.

POLICY RECOMMENDATIONS

- Establish a staggered sunset and review period for all professional licenses and licensing boards and reduce maximum application review times to 45 days.
- Enact optional, statewide licensing for plumbers and other construction occupations to counter the union licensing strangleholds in certain counties.

ECONOMIC DEVELOPMENT SUBSIDIES

THE PROBLEM

Excessive use of economic development subsidies enriches developers and special interests at the expense of taxpayers, schools, and other public services.

THE SOLUTION

Eliminate or substantially reduce the use of economic development subsidies by local governments, including tax-increment financing (TIF), community improvement districts (CIDs), transportation development districts (TDDs), and the use of subsidies for professional sports franchises.

KEY FACT

- The border war truce legislation between Missouri and Kansas expired in 2025. Its renewal should be a major legislative focus in 2027.

An Abysmal Track Record

Subsidies like TIF rarely deliver the promised economic benefits. Research shows that 84% of firms deciding where to locate or relocate would choose the same state no matter what subsidies and incentives were offered by other states. In other words, incentives were offered to influence just 16% of businesses. The same is true at the local level. Studies from across the country indicate that in most circumstances these subsidies fail to live up to their promises of job creation and economic growth.

For a project to qualify for some subsidies, the city must declare a parcel of land "blighted," but the standards for doing so are so low that successful shopping malls have qualified for subsidies. Some owners even intentionally neglect their properties so that they become blighted and thereby qualify for the subsidy.

The Border War

In 2019, Missouri passed Senate Bill 182, which renewed the agreement with Kansas limiting the use of tax subsidies by both states in the Kansas City metropolitan area. The agreement expired in 2025. The use of tax subsidies to lure businesses across state lines had been shrinking the tax base of the region without leading to any economic growth. The truce, which first passed in 2014 and was renewed in 2019, had been a success. Despite the ill-advised decision by Kansas lawmakers to use subsidies to lure the Chiefs across the state line, Missouri should still renew the truce legislation. (Missouri's renewal would not kick in unless and until Kansas also renewed the agreement.)

Missouri should clarify that other professional sports teams are included in the border war truce legislation as part of this renewal.

Change the Decision-Making Process

A major flaw in the process for TIF and other tax subsidies is that in most cases, cities decide on tax subsidies that affect other taxing districts. Cities can approve a TIF project or property tax abatement that may benefit the city but would be harmful to other taxing districts such as schools. One way to address this problem is to continue the trend of moving such decisions to county TIF commissions, where the county appoints most of the members. County officials are responsible to all the residents in their county, and they are more likely to weigh the costs and benefits of the proposed subsidy for the entire region. Currently there are county TIF commissions in five counties: St. Louis, St. Charles, Jefferson, Clay, and Cass.

It is too easy to create a new TDD or CID. Currently, property owners (often just one) can vote by signature to create a district or can create one through a simple court filing. The public can be excluded from the entire process by drawing CID or TDD districts that have no residents. With so little oversight and public involvement, poor financial management (e.g., no-bid contracts) can run amok in these taxing districts, as numerous state and local audits have found.

POLICY RECOMMENDATIONS

- Missouri should renew RSMo §135.1670 (the border war truce legislation), which expired in 2025.
- Move TIF decision making to the county level in more counties around Missouri.
- Require public votes by the entire city or county when new TDDs or CIDs are proposed.
- Refrain from using state or local tax dollars for sports stadiums.

INCOME TAX REFORM

THE PROBLEM

Missouri's economy is suffering because of an overreliance on the income tax as a source of revenue.

THE SOLUTION

Continue to reduce or eliminate the use of the individual income tax and earnings taxes.

KEY FACTS

- Missouri collects around two thirds of state revenue through the income tax, which is the fifth-highest percentage among states, just after New York.
- Missouri's GDP growth rate for 2025 was 1.3%, which ranked 39th in the country, falling well below the national average of 2.1%.
- Missouri's two biggest cities rely on a 1% earnings tax, which is increasingly problematic as non–city residents escape this tax by moving toward remote work rather than traditional work in city-based offices.

Income Taxes Are Holding Missouri Back

Missouri's economy is once again lagging behind much of the country, and state and local tax structures are a part of the problem. Missouri has the fifth-highest reliance on income taxes as a share of state revenues in the country. Such a reliance on these harmful taxes—income taxes at the state level and earnings taxes in Kansas City and St. Louis—has consequences.

Learning from Boom States

Missouri would be wise to take a page from the playbooks of zero-income-tax states such as Florida and Texas, which have been magnets for attracting and retaining people, jobs, and investment. In recent years, Missouri lawmakers have taken some steps to reduce the state individual income tax. In 2022, the legislature passed a law to gradually reduce the income tax to 4.5%, triggered by the state meeting certain revenue targets. However, there is no reason to stop those tax reductions at 4.5% if revenue targets continue to be met.

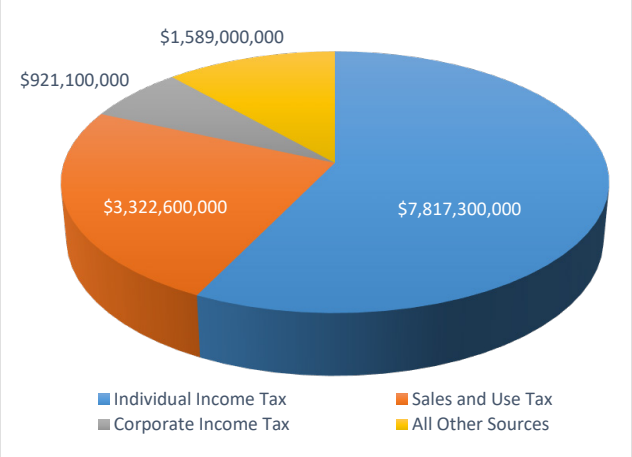
Not only would income tax reductions allow citizens to keep more of their hard-earned money, but they would reduce the state's reliance on income tax revenue and make the state more competitive.

POLICY RECOMMENDATIONS

- Allow the state income tax to fall below 4.5% with the goal of eliminating it completely.
- Continue reducing income tax rates when revenue targets are met but revise the trigger mechanism to allow reductions commensurate with the amount by which those targets are exceeded.

FISCAL YEAR 2027 REVENUE BY SOURCE

The lion's share of state general revenue will continue to come from the income tax for the foreseeable future, but continuing rate reductions would lessen this reliance over time.



Source: Missouri Office of Administration.

BUDGETARY REFORM

THE PROBLEM

Missouri's budget is growing faster than the state's economy, and current budgeting practices make the state's financial problems worse.

THE SOLUTION

Limit spending growth, increase accountability, and improve budget resilience through reforms that prioritize Missouri's long-term financial health.

KEY FACTS

- Missouri's government is growing faster than inflation, wages, and the state's population.
- The Missouri State Auditor recently concluded that the state's budget process is "broken," with lawmakers routinely obscuring the true cost of government.
- Most state budget documents aren't easy for citizens to find, nor are they available in a form that is easy to use.
- Missouri awards nearly $1 billion each year in tax credits completely outside of the normal budgeting process.

Spending at Record Levels

Missouri's budget has grown dramatically in recent years, fueled in part by unusually strong revenue growth and an influx of federal funds. Those temporary conditions are disappearing while much of the spending remains. The state auditor recently warned that without significant changes, Missouri could exhaust its accumulated general revenue balance during fiscal year 2028.

The problem goes beyond how much Missouri spends. The auditor concluded that Missouri's budget process is "broken." Known expenses are routinely left out of the initial budget and funded later through supplemental appropriations; meanwhile, the governor blocks hundreds of millions of dollars in spending that lawmakers have approved. The result is a budget that does not accurately represent the expected cost of state government.

Current Practices Encourage More and More Spending

Missouri uses an "incremental" approach to budgeting: Each year's spending automatically becomes next year's baseline. This practice lets legislators focus on new funding requests, but it also allows old programs to escape scrutiny, producing snowballing government growth. Missouri should require agencies to establish meaningful performance measures and evaluate whether programs are accomplishing their goals.

You Can't Fix What You Can't See

Budget documents are often difficult to find, interpret, and analyze, and tax credits compound the problem. Missouri awards nearly $1 billion each year in tax credits; these are the fiscal equivalent of state spending but receive little scrutiny in the annual appropriations process. Missouri should publish budget documents in accessible, machine-readable formats and make tax credits visible alongside traditional spending in its yearly budgeting process.

Missouri Isn't Ready for the Next Recession

Missouri's Budget Reserve Fund is too small and too restrictive to adequately protect the state during a serious economic downturn. Missouri should create a separate budget stabilization fund large enough to replace lost revenue during a crisis on the scale of the recession experienced from 2007 to 2009, with strong protections against improper use of funds and repayment tied to the pace of economic recovery.

POLICY RECOMMENDATIONS

- Establish clear and meaningful state program performance metrics that allow for objective assessments.
- Require the enacted budget to reflect a full 12 months of known, anticipated costs rather than routinely deferring expenditures to supplemental appropriations.
- Make all state budget documents available in easily accessible, machine-readable formats (e.g., in Excel or CSV format).
- Include all tax credits, or tax expenditures, in the state's yearly budgeting process.
- Create a separate budget stabilization fund large enough to replace lost revenue during a crisis on the scale of the 2007–2009 Great Recession, with strong protections against improper use of funds and repayment tied to the pace of economic recovery.

HANCOCK AMENDMENT REFORM

THE PROBLEM

After more than four decades, Missouri's Hancock Amendment is no longer providing an effective check on government growth.

THE SOLUTION

Improve and expand the taxpayer protections provided by the Hancock Amendment.

KEY FACTS

- Missouri's Hancock Amendment was once one of the strongest tax and expenditure limits in the country, but many of its core protections are no longer working as intended.
- Despite historic revenue growth, Missouri remains $6.6 billion below the Hancock Amendment's revenue ceiling, which hasn't triggered a refund since 1999.
- The Hancock Amendment's property tax rate rollback requirement does not apply to personal property taxes on items such as cars, boats, and farm equipment.
- Missouri's constitution needs to be amended to restore meaningful limits on government growth, including returning money to taxpayers when revenue grows faster than Missourians' incomes and requiring voter approval for state tax increases.

Hancock Protections No Longer Effective

In 1980, Missouri voters approved an amendment to the state's constitution that placed important restrictions on the government's ability to raise and spend tax dollars, commonly referred to as the Hancock Amendment. Voters added additional taxpayer protections in 1996. But in the more than four decades since its initial passage, serious weaknesses in the amendment's restrictions have been exposed.

One of the amendment's main selling points—a state revenue limit with a tax-refund provision—was intended to prevent government from growing faster than Missourians' incomes. And if it did, state taxpayers would receive a refund of the difference. The problem is that policymakers and an out-of-date compliance formula have made the tax-refund threshold nonfunctional. Even after a historic period of state revenue growth, the threshold remains billions of dollars out of reach.

Once voters realized how easily elected officials could avoid the revenue limit, they passed a tax cap in 1996, which required tax hikes above a certain amount to be submitted for voter approval. This measure too has proven ineffective. Due to insufficiently defined terms and multiple state supreme court decisions, it's unclear whether any new state tax proposal would require voter sign-off.

A New Standard for Tax and Expenditure Limits

Missourians have repeatedly supported limits on government growth and a public vote before those limits can be exceeded. Tying those limits to inflation plus population growth would allow government to keep pace with rising costs and a growing population while requiring voter approval to expand its size and scope. Missourians should be assured that:

1. When tax revenues grow faster than inflation plus population growth, taxpayers will get an automatic tax cut or refund unless voters approve using the money for additional spending.

2. State spending—including tax credits—won't grow faster than inflation plus population growth without voter approval.

3. When lawmakers want to substantially raise, change, or extend taxes, there will always be a transparent process for voter approval.

At the local level, the Hancock Amendment includes protections for taxpayers when property values rise. But two property taxes are exempt from the amendment's requirement that tax rates roll back as assessed valuations increase (three if you count the general exemption from this requirement for all property taxes levied by the Kansas City School District). Personal property taxes on cars and similar items—which Missouri taxes more than most states—are

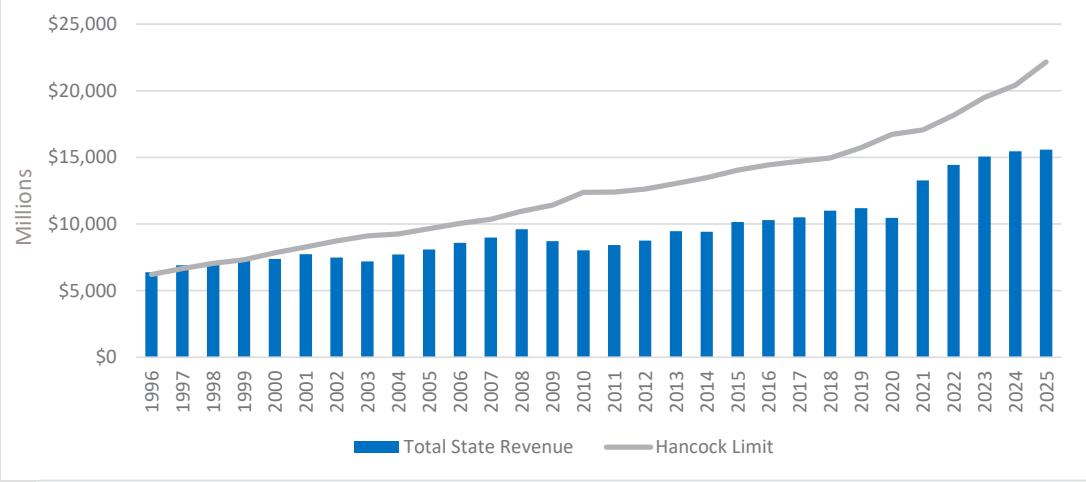
not subject to the rollback rule. Rate rollbacks should apply to personal property as they do to real property. The second exempt tax is the commercial surcharge. It should also be subject to rate rollbacks. Additionally, the amendment's inflation adjustment and treatment of new construction should be updated to better protect taxpayers when property assessments rise rapidly.

POLICY RECOMMENDATIONS

- Reform the Hancock Amendment to establish stronger limits on state revenues and spending tied to inflation plus population growth, guarantee tax cuts or refunds when revenues exceed the limit, and ensure voter approval for substantial tax increases.
- Expand the Hancock Amendment's property tax rate rollback provisions to include personal property taxes and the commercial surcharge.
- Update the Hancock Amendment's inflation adjustment and treatment of new construction to better protect taxpayers from rapid property assessment increases.

HANCOCK AMENDMENT REVENUE LIMIT

Missouri is currently approximately $6.6 billion below the Hancock-established revenue ceiling.



Source: Missouri State Auditor's Office.

PROPERTY TAX REFORM

THE PROBLEM

Property taxes are a vital and efficient source of revenue for local government, but various factors, including harmful abatements, inconsistent assessment practices, and consistently poor management in Jackson County have eroded trust in the overall system.

THE SOLUTION

Structure property assessment and taxation so that the taxes are predictable, broadly based, and targeted to the local services that benefit people.

KEY FACTS

- In 2025, Platte County raised every property assessment by the same percentage instead of assessing every parcel individually. This process simplified the tax rate rollback process and reduced the risk of extreme assessment increases for some. This plan should be considered elsewhere in Missouri.
- Surprisingly, municipalities in Missouri rely less on property taxes than cities in any other state.

Roll Back Tax Rates in Kansas City

Families and property owners within the Kansas City 33 School District have been hit particularly hard by the continuously mismanaged assessment process in Jackson County and the unique rate-rollback exemption that was imposed for that large school district. The tax increase was especially high in 2025, as voters approved a bond issuance by the district. In 2025, assessments in the district went up by 9%, the tax rate went up by 10%, and the revenue for the district went up by 20%, placing a real burden on property owners. The Kansas City 33 School District should be required to roll back its property tax rates as assessments increase, just like every other taxing entity in Missouri.

Use Community Sale Averages to Reassess Property Values

Right now, property assessments in Missouri are unpredictable and seem random to too many people. Missouri assessors should more uniformly assess residential property by using an average-based system instead of individually assessing every property, as the latter approach leads to increased variation among neighbors and undermines trust.

Change the Personal Property Tax Base and Free the Livestock

Property taxes work best when the item being taxed is immobile. Taxing cars, boats, livestock, grain, and business equipment is not sound policy. While there is no way of knowing how many Missouri cars are improperly registered in Illinois, Kansas, or Arkansas, the number is likely high. Missouri should phase out personal property taxes in a revenue-neutral manner by replacing them with slightly higher real property taxes. Relatedly, Missouri farmers, ranchers, and tax assessors spend significant time counting and calculating the taxes owed on livestock for very little tax revenue in return. The total tax revenues raised for all governments on all livestock throughout Missouri is only approximately $10 million. Those paltry revenues do not justify the effort that goes into the tax in the first place.

POLICY RECOMMENDATIONS

- Remove the Kansas City 33 School District's exemption from property tax rate rollbacks.
- Change to a reassessment system for homes that is based on community sale averages, not individual property assessments.
- Eliminate personal property taxes, including the tax on livestock, in a revenue-neutral manner.

FREE-MARKET HEALTHCARE REFORM

THE PROBLEM

Regulations needlessly limit healthcare supply, often by protecting incumbent providers at the expense of patients.

THE SOLUTION

Enact free-market reforms to increase the availability of care across the state and lower healthcare prices.

KEY FACTS

- Missouri needlessly restricts many medical professionals' scopes of practice and has complex licensing requirements that reduce healthcare access.
- Twenty-eight states grant nurse practitioners full practice authority. Missouri does not, while neighboring Kansas and Illinois do.

Remove Unnecessary Barriers

More treatment options mean more competition among providers, which is good for consumers in terms of service and price, especially in rural areas where doctors may not always be nearby. Missouri continues to restrict the scope of practice of advanced practice registered nurses. Our state's nurse practitioners, for example, must practice under collaborative arrangements with physicians, while 28 states—including Kansas and Illinois—grant them full practice authority. Those collaborative agreements typically require nurse practitioners to pay a supervising physician for oversight, adding a real cost with little corresponding benefit to patients.

Missouri has made progress in removing other barriers. The state has expanded its telemedicine laws to include audio-only technologies, and in 2026 lawmakers expanded opportunities for physicians licensed in other states to treat Missouri patients remotely. In 2025, lawmakers also eliminated an exception that had prevented the state's general licensure-reciprocity law from applying to professions overseen by boards participating in interstate compacts.

But licensure can still be a barrier to entry for qualified healthcare providers from other states. Unnecessary delays and requirements can discourage qualified providers from practicing in Missouri. Under Missouri's general reciprocity law, an applicant ordinarily must have held an out-of-state license for at least one year before qualifying for reciprocity. After an application is submitted, a Missouri licensing body has up to six months to decide whether to waive duplicative examination, education, and experience requirements. These statutory delays can discourage otherwise qualified providers from practicing in Missouri.

The laws and regulations governing what healthcare providers can do and where they can practice also affect Missouri's ability to recruit healthcare workers. Greater freedom for providers can make Missouri a more attractive place to practice and help the state compete for healthcare professionals.

Repeal Certificate of Need

Missouri's Certificate of Need law restricts healthcare competition by requiring many healthcare providers to get state approval before entering new markets or expanding services offered in existing facilities. This restriction hampers market newcomers and puts upward pressure on healthcare prices by restricting supply. It can also give existing providers a voice in whether potential competitors are allowed to enter the market. Decisions about whether a new healthcare facility or service is needed should be driven by patient demand and the willingness of new providers to meet that demand, not a state approval process.

POLICY RECOMMENDATIONS

- Expand the scope of practice for advanced-practice registered nurses, including granting nurse practitioners full practice authority.
- Eliminate the one-year prior licensure requirement, require licensing bodies to approve or deny completed reciprocity applications within 45 days, and create additional pathways for licensed healthcare providers in other states to treat patients in Missouri.
- Repeal Missouri's Certificate of Need laws.

HEALTHCARE PRICE TRANSPARENCY

THE PROBLEM

The lack of transparency in healthcare pricing means that patients often don't know the cost of care they receive until they get the bill, shielding hospitals and other providers from competition.

THE SOLUTION

Arm consumers with the information they need to make healthcare decisions.

KEY FACTS

- In Missouri, prices for the same service can differ widely depending on a patient's insurance. For example, the price of a pelvic CT scan at a single hospital can vary by a multiple of 20.
- According to a September 2026 review by PatientRightsAdvocate.org, only 18% of 2,000 hospitals nationwide posted dollars-and-cents prices for half or more of their items and services.
- In Missouri, only 25 of the 46 hospitals reviewed made actual prices available for half or more of their items and services.

What We Don't Know Is Costing Us

Advocates of government-run healthcare often claim that market forces do not operate in healthcare. However, they neglect to mention that competition has been artificially suppressed by a lack of price transparency. Studies have found wide variation in prices paid for healthcare procedures across regions and among hospitals. In the most extreme cases, the same procedure can cost more than 40 times as much at the same hospital, depending on the patient's insurance or lack thereof.

Price transparency allows patients to compare providers, encourages competition, and helps insurers and employers control healthcare costs.

Stronger Rules Still Aren't Enough

Federal price transparency rules have continued to evolve. Since July 2024, hospitals have been allowed to report some negotiated rates as percentages or algorithms when a price cannot be stated as a fixed dollar amount. As of April 2026, hospitals using those methods are required to provide enough information for the public to calculate the negotiated rate. Yet technical compliance with these rules does not always give consumers usable prices.

PatientRightsAdvocate.org's September 2026 report found that 49.4% of the 2,000 hospitals reviewed fully complied with the federal rule, up from 21.1% in its previous report. However, only 18% posted dollars-and-cents prices for at least half of their items and services. In Missouri, 25 of the 46 hospitals reviewed met that pricing-sufficiency standard. Separately, all eight SSM Health facilities reviewed were classified as noncompliant with the federal rule. In 2026, Missouri enacted a hospital price transparency law that restricts medical debt collection for noncompliant hospitals.

However, these protections depend on federal enforcement rather than state action. Furthermore, providers are only half of the healthcare equation; not only should all providers be subject to the same price transparency requirements, but payers for services such as healthcare plans should be required to publicly post the rates they negotiate. Until patients can be informed consumers of the care they purchase, we can't expect to keep the cost of medical services under control.

POLICY RECOMMENDATIONS

- By state law, require that hospitals and other healthcare providers publish pricing information to the public in user-friendly and machine-readable formats.
- Prohibit providers from pursuing medical debt collection if they are found to be noncompliant with state transparency requirements.

WELFARE REFORM

THE PROBLEM

Missouri's welfare programs too often foster government dependency while failing to ensure benefits go only to those who qualify.

THE SOLUTION

Capitalize on new federal reforms to encourage work and improve the integrity of Missouri's welfare programs.

KEY FACTS

- More than 1.25 million Missourians, about one in five, are enrolled in government-sponsored health coverage through Medicaid.
- As of January 2027, able-bodied adults enrolled through Medicaid expansion must complete 80 hours per month of community-engagement requirements (work, education, community service, or other qualifying activities) to remain eligible.
- For federal fiscal year 2025, Missouri's Supplemental Nutrition Assistance Program (SNAP) payment error rate was 8.67%. Unless Missouri reduces that rate below 6% this year, the state could owe an estimated $150 million per year in benefit costs starting in October 2027.

Continuing Growth

Medicaid is Missouri's largest government-run program, with enrollment up roughly 50% since 2020. Approximately 660,000 Missourians are enrolled in SNAP. With so many Missourians relying on these programs, ensuring that benefits go only to those who qualify for them while encouraging able-bodied recipients to re-enter the workforce is key.

Make Work Requirements Work

Beginning in January 2027, the federal One Big Beautiful Bill Act (OBBBA), signed into law in 2025, requires able-bodied Medicaid expansion recipients without young dependents to complete 80 hours per month of community-engagement requirements. Missouri should carefully implement these requirements in order to encourage recipients who are capable of working to move toward self-sufficiency rather than simply creating another bureaucratic hurdle.

Doing so will require accurately tracking recipients' income and employment while ensuring that exemptions are limited to those who qualify. Missouri should verify recipients' eligibility, income, work activity, and exemptions so the requirements function as intended.

Focus on Eligibility

The state auditor has found ineligible Medicaid recipients who remained enrolled for years and benefits paid for deceased recipients because of insufficient system controls. Those problems take on greater urgency this year as the OBBB shifts more SNAP administration costs to states.

Missouri's SNAP administrative share increased to 75% in October 2026, and another deadline is approaching. Beginning in October 2027, states with payment error rates of 6% or higher will be responsible for a share of SNAP benefit costs. Based on Missouri's FY 2025 error rate of 8.67%, that could cost the state an estimated $150 million a year. Missouri should upgrade its information systems and reduce its error rate before incurring these costs.

Keep Reforming

The OBBBA gives states flexibility to reform their welfare programs, and Missouri should take advantage of this opportunity. Lawmakers should implement reforms to help recipients move toward self-sufficiency while also improving program integrity.

POLICY RECOMMENDATIONS

- Implement work requirements using reliable income and employment data while ensuring that exemptions are appropriately limited to recipients who genuinely qualify.
- Continue upgrading state information systems to reduce Missouri's SNAP payment error rate below 6%—avoiding an estimated $150 million a year in new benefit-cost liability—while minimizing waste, fraud, and abuse.
- Take advantage of new federal flexibility to continue reforming Missouri's welfare programs.

ENERGY REFORM

THE PROBLEM

Missouri needs new electricity generation to replace retiring power plants and meet rapidly growing demand without imposing extraordinary costs on ratepayers or losing business investment due to a lack of electricity.

THE SOLUTION

Create a parallel pathway to energy production through private electricity grids.

KEY FACTS

- Businesses rank energy availability among their top priorities in site selection.
- Loudoun County, Virginia, has cut its real property tax rate every year for 10 years because of data centers.
- In Ohio, the private Socrates South natural gas plant went online in just 17 months to power a 200-megawatt data center that is independent of the regulated grid.
- Missouri can lead in nuclear energy through assets such as Missouri S&T in Rolla, the University of Missouri MURR research reactor, the Callaway Energy Center, and the Missouri Advanced Nuclear Energy Task Force.

Data Centers

In recent years, the expansion of artificial intelligence has led to widescale buildout of hyperscale data centers. These come with high infrastructure costs, primarily due to electricity usage. But they also can generate significant tax revenue—enough to lower tax rates for the communities where they operate.

Since data centers do not bring many permanent jobs, accompanying development, or tourists, tax revenue is the key benefit they offer. Municipalities should not squander that benefit by giving tax incentives to data centers.

Challenges on the Horizon

Rising electricity rates are also a concern. With the passage of Senate Bill 4 (2025), lawmakers implemented a tariff for large-load customers connecting to the existing grid. However, Ameren stated that *all* ratepayers will pay for new power plants needed to accommodate large-load customers.

Meanwhile, Missouri's primary electric utilities, Ameren and Evergy, are currently slated for significant generation transitions. Ameren plans to shift its energy mix from 52% coal in 2027 to 0% coal by 2045. To both replace existing supply and meet new demand, several new power plants will be needed.

Private Electricity Grids

Consumer-regulated electricity (CRE) is a policy option that would allow private electricity grids to serve new, large-load customers separately from the existing grid more quickly and with less red tape.

To avoid being regulated like a public utility by the Missouri Public Service Commission, private electricity grids would not be allowed to sell or supply power to residential consumers, and they would have to be islanded from (not connected to) regulated electric systems.

Since they would not serve captive residential ratepayers, they would be exempt from regulations such as (but not limited to):

- Certificate of Convenience and Necessity (CCN) approval for providing electric service to retail customers
- CCN approval for constructing certain generation, transmission, and distribution facilities
- Prudence and "used and useful" reviews to determine whether investments can be recovered from ratepayers

Developers would see real benefits. The 200-megawatt Socrates South natural gas plant in Ohio, which began operation in summer 2026, was built by a natural gas company to serve a Meta-affiliated data center entirely off the grid. It went online in 17 months (1.4 years). The typical permitting timeline for natural gas projects in that grid region is 7.4 years. Speed matters, and Missouri shouldn't let investment be constrained by electricity availability.

CRE could help Missouri: (1) reliably meet demand growth, (2) attract investment and innovation for companies seeking stable energy on a quicker timeline, and (3) lighten the burden on utilities working to meet new electricity demand.

To allow CRE, Missouri would need to modify state law to allow private electricity grids to own or operate facilities that enable them to function as private utilities and to sell electricity at retail to eligible customers. State law would also need to be modified so that private electricity grids would not be considered public utilities for regulation purposes. These private entities would still be subject to oversight, such as environmental and permitting laws.

The American Legislative Exchange Council drafted a CRE model policy document that offers a roadmap for Missouri. Real-life examples of private off-grid power in Ohio and West Virginia demonstrate CRE's potential.

Expanding the Portfolio of Energy Options

Bringing market forces to the energy sector through private electricity grids would give private firms more freedom to use emerging energy technologies and reap the rewards for doing so. This freedom could increase innovation in the energy sector and also help revitalize existing industries such as nuclear energy.

Nuclear energy has received bipartisan support in Washington, D.C., due to its reliability, cleanliness, power, and safety. It could be a vital part of the future economy. Missouri has longstanding advantages, interest, and infrastructure in the sector, and the formation of the Missouri Advanced Nuclear Energy Task Force was a prudent policy decision that Show-Me Institute analysts recommended.

Yet barriers for next-generation nuclear energy exist in the form of financing difficulties, stringent federal licensing regulations, and subjective radiation standards (which may be changing). In addition, first-of-a-kind (FOAK) costs drive up expenses in emerging fields such as nuclear power. These can include initial engineering and licensing costs, unexpected project setbacks, and the costs of establishing new supply chains.

Missouri could allow private firms that want clean, reliable energy to take on the risks and costs of implementing next-generation nuclear energy or other technologies. Energy technologies should succeed or fail on their own merit rather than hinging on government interference through subsidies and mandates.

For example, firms like Google, Meta, and Microsoft have made sustainability pledges while also needing large amounts of around-the-clock electricity. Pioneering next-generation nuclear projects would expose these firms to FOAK costs and greater risk. But it could also provide them with dependable, emissions-free power while establishing partnerships that could help them secure additional electricity in the future.

The benefits could extend beyond the firms undertaking these projects. As the supply chain for next-generation nuclear energy matures and Missouri firms gain experience constructing privately financed nuclear projects, costs could decline. Private electricity grids could therefore open the door even wider for new nuclear energy on Missouri's regulated electric systems as the federal government continues pursuing needed regulatory reforms.

Private electricity grids would also be better for expanding Missouri's energy options than subsidies and mandates for "green" energy that exclude emissions-free nuclear energy. As Missouri incorporates more market forces into the sector through private electricity grids, it should also eliminate existing mandates like the renewable portfolio standard to allow the market to play a greater role in guiding the future of energy in Missouri.

POLICY RECOMMENDATIONS

- Allow private companies to own and operate any facilities necessary for generating, storing, transmitting, distributing, supplying, and selling electricity at retail to eligible customers, provided the system in Missouri is physically islanded from regulated utilities.
- Eliminate Missouri's existing renewable portfolio standard.

RESOURCES

LOOKING FOR GROWTH: A PRODUCTIVITY STORY

Economist Joseph Haslag examines what drives economic and productivity growth across the states and finds that the single biggest factor is labor productivity. The analysis points to a clear lever for Missouri policymakers: Eliminating the state income tax could raise the state's annual growth rate by a quarter to a half percentage point, lifting worker incomes.



Read more here

MISSOURI'S 21ST CENTURY PUBLIC SCHOOL PERSONNEL BOOM

Over the last 25 years, Missouri school districts have prioritized expanding teaching and administrative staff over other spending priorities. This expansion has occurred despite the fact that student enrollment in Missouri public schools has been consistently declining. Cory Koedel and Avery Frank explore what this means for the Missouri education landscape, and what we ought to consider doing differently.

Read more here



A FREE-MARKET GUIDE FOR MISSOURI MUNICIPALITIES

How can Missouri's cities, towns, and villages better organize, fund, and operate to serve residents? This multi-part series by David Stokes applies free-market principles to local governance, offering practical guidance for officials and taxpayers. Each report uses history, research, and real-world examples to promote efficient service delivery, accountability, and economic growth.

Read more here

MISSOURI SCHOOL RANKINGS

The Missouri Department of Elementary and Secondary Education continues to fail to provide the necessary transparency regarding student performance and the use of taxpayer funds. This transparency is crucial for building an education system focused on raising standards, reducing achievement gaps, and promoting accountability. In response, the Show-Me Institute created MOSchoolRankings.org to provide an accessible, data-driven platform for parents, educators, and policymakers to evaluate school performance and advocate for meaningful reforms.

Find your school here

THE SHOW-ME INSTITUTE PODCAST

SHOW-ME INSTITUTE PODCAST

Each episode features discussions and interviews about free-market solutions to key issues affecting Missourians. Topics include expanding educational freedom, enhancing government transparency, reforming tax policy, and more.

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Advancing Liberty with Responsibility by Promoting Market Solutions for Missouri Public Policy