Summary of SC101534, *State Senator Michael Moon, et al. v. State of Missouri, et al., Cindy O'Laughlin, President Pro Tempore of the Missouri Senate, et al.*
Appeal from the Cole County circuit court, Judge Christopher K. Limbaugh
Argued and submitted September 1, 2026; opinion issued November 10, 2026

Attorneys: The challengers were represented by W. Bevis Schock of Schock Law in St. Louis, (314) 726-2322, and Erich Vieth, an attorney in St. Louis, (314) 604-3454. The state was represented by Louis J. Capozzi III, J. Michael Patton, and Sean M. McDowell of the attorney general's office in St. Louis, (573) 751-3321. The legislative intervenors were represented by Marc H. Ellinger, Stephanie S. Bell, and Cole D. Bradbury of Ellinger Bell LLC in Jefferson City, (573) 750-4100.

This summary is not part of the Court's opinion. It is provided by communications counsel for the convenience of the reader to help understand issues in the opinion. Any quotes or citations should be to the Court's opinion, not this summary.

Overview: Challengers to a 2025 bill appeal the circuit court's amended judgment dismissing their case for lack of standing (legal ability to sue). In a 5-2 decision written by Judge Robin Ransom, the Supreme Court of Missouri affirms the judgment. The circuit court's judgment is final and appealable. The challengers failed to establish they have taxpayer standing and failed to preserve their arguments regarding either direct or legislative standing.

Judge Paul C. Wilson dissents. He would dismiss the appeal, finding the circuit court's judgment is not final and appealable. Alternatively, he would reverse the judgment and hold the challengers alleged sufficient facts to establish taxpayer standing or would vacate the judgment and allow the challengers to update their allegations.

Facts: During its 2025 extraordinary session, the legislature passed Senate Bill 3 involving tax credits for certain sporting events, legislation to support large athletic and entertainment facilities, tax credits for homestead damage, and property tax credits. State Senator Michael Moon, state Representative Bryan Wolfin, and Ron Calzone (collectively, the challengers) sued the state, its governor, and its attorney general (collectively, the state), challenging the bill's constitutional validity and seeking injunctive and declaratory relief. The state senate, its president pro tempore, the state house of representatives, and its speaker of the house (collectively, the legislature) intervened in the case. Both the state and the legislature sought to dismiss the case, arguing the challengers lacked standing. In January 2026, the circuit court entered a judgment finding the challengers lacked standing. A docket entry indicated the dismissal was with prejudice. The challengers filed a motion to reconsider based on a decision issued shortly after the circuit court's dismissal. In February 2026, the circuit court issued an amended judgment again dismissing the case for lack of standing. The challengers appeal.

AFFIRMED.

Court en banc holds: (1) A final judgment exists in this case, permitting this Court's appellate review. Although the amended judgment did not indicate whether the dismissal was with or without prejudice, the challengers did not request leave to amend their petition, and their litigation strategy showed no desire to do so. Given its determinations regarding standing, the

circuit court's dismissal effectively ended the challengers' litigation, and refiling the petition would have been futile. Also, the circuit court entered an order making its judgment immediately appealable.

(2) The challengers failed to establish taxpayer standing. In their petition, they alleged SB 3 constitutes a direct expenditure of funds through taxation. But the bill's fiscal note provides only speculative projections based on assumptions and layers of contingencies requiring additional steps, not any sum actually paid out. To the extent the challengers ask it to do so, this Court cannot take judicial notice of post-judgment facts that never were before the circuit court and, therefore, not preserved for appellate review. Further, issuing tax credits does not constitute a direct expenditure of funds, which is a sum paid out without any intervening steps. SB 3 requires multiple intervening steps to occur before any refundable tax credit can be issued. Any argument that the tax credits require others to "take up the slack" is based on pure conjecture and is insufficient to establish taxpayer standing. Additionally, any stadium subsidies authorized under SB 3 are not direct expenditures, would require multiple intervening steps, and is subject to appropriation; as the challengers' briefing admits, the legislature may not appropriate the future funds.

(3) Calzone failed to show he has direct standing. No aspect of the petition alleges Calzone is an "eligible taxpayer" as the statute defines that term or would be capable of receiving the property tax credit. He made only a bare allegation in the circuit court, which did not address the issue in its judgment; the challengers did not raise it in their motion to reconsider; and they did not preserve it for appeal.

(4) To the extent Moon and Wolfin argue they have legislative standing, they cite no Missouri authority recognizing such standing and, by failing to include this issue in their points relied on, waive its analysis.

Dissenting opinion by Judge Wilson: (1) The author would dismiss the appeal for lack of jurisdiction. Under Rule 67.03, the circuit court's judgment is a dismissal without prejudice, which is not final and appealable. Notwithstanding an incorrect label in an unsigned entry in the statewide case management system, the circuit court's judgment itself did not "otherwise specify" whether it was with or without prejudice, and no exception to the general rule applies.

(2) Alternatively, the author would reverse the circuit court's judgment and hold the challengers alleged sufficient facts to demonstrate taxpayer standing or vacate the judgment and remand (send back) the case with instructions to allow the challengers to update and supplement their allegations. They filed their lawsuit before SB 3 took effect, and, giving their allegation the broadest intendment, the circuit court should have taken the state's own prediction of expenses as sufficient at this stage of litigation or, at worst, should have allowed the challengers to amend their allegations to reflect the passage of time from the date they filed their petition to the date the motion to dismiss was heard.