

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4990-02
Bill No.: SCS for HB 1170
Subject: Counties; County Officials; Parks and Recreation; St. Louis; St. Louis County;
 Taxation and Revenue - Property; Taxation and Revenue - Sales
Type: Original
Date: May 2, 2012

Bill Summary: This proposal modifies provisions of law relating to local taxation.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
 This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Total Estimated Net Effect on FTE	0	0	0

Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of Transportation, Department of Insurance, Financial Institutions and Professional Registration, Department of Natural Resources, Office of the State Treasurer and State Tax Commission** each assume the current proposal would not fiscally impact their respective agencies.

Officials from the **Department of Revenue** assume that the proposal authorizes specific local governing bodies to impose by ordinance a sales tax. The IT portion of the fiscal impact is estimated with a level of effort valued at \$43,248 which is calculated on 1632 FTE hours. DOR also assumes that if any new local taxes are enacted by this proposal, the department may retain up to 1% for the cost of collection.

Oversight assumes the sections relating to DOR and sales tax implementation are enabling legislation and will only have a state or local fiscal impact if action is taken by the governing body.

In response to a similar proposal, SCS for HB 1504, officials from the **Attorney General's Office** assumed that any potential costs arising from the proposal can be absorbed with existing resources.

In response to a similar proposal, SCS for HB 1504, officials from the Office of the Secretary of State assumed the proposal would not fiscally impact their agency.

Officials from the **City of Columbia** assume the current proposal would not fiscally impact their city.

Officials from the **County of St. Louis** assume the current proposal would not fiscally impact their county.

Officials from the **Cities of Ashland, Belton, Bernie, Bonne Terre, Boonville, California, Cape Girardeau, Clayton, Dardenne Prairie, Excelsior Springs, Florissant, Frontenac, Fulton, Gladstone, Grandview, Harrisonville, Independence, Jefferson City, Joplin, Kansas City, Kearney, Kennett, Knob Noster, Ladue, Lake Ozark, Lebanon, Lee Summit, Liberty, Linn, Louisiana, Maryland Heights, Maryville, Mexico, Monett, Neosho, O'Fallon, Pacific, Peculiar, Popular Bluff, Raytown, Republic, Richmond, Rolla, Sedalia, Springfield, St. Charles, St. Joseph, St. Louis, St. Robert, Sugar Creek, Sullivan, Warrensburg,**

ASSUMPTIONS (continued)

Warrenton, Webb City, Weldon Spring and West Plains did not respond to Oversight's request for fiscal impact.

Officials from the **Counties of Andrew, Barry, Bates, Boone, Buchanan, Butler, Callaway, Camden, Cape Girardeau, Carroll, Cass, Clay, Cole, Cooper, DeKalb, Franklin, Greene, Hickory, Holt, Jackson, Jasper, Jefferson, Johnson, Knox, Laclede, Lafayette, Lawrence, Lincoln, Marion, Miller, Moniteau, Monroe, Montgomery, New Madrid, Nodaway, Ozark, Pemiscot, Perry, Phelps, Platte, Pulaski, Scott, St. Charles, St. Francois, Taney, Texas, Warren, and Webster** did not respond to Oversight's request for fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2013 (10 Mo.)	FY 2014	FY 2015
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2013 (10 Mo.)	FY 2014	FY 2015
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

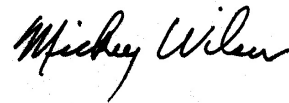
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Natural Resources
Department of Revenue
Office of the Secretary of State
Office of the State Treasurer
Department of Transportation
Attorney General's Office
State Tax Commission
Department of Insurance, Financial Institutions and Professional Registration
City of Columbia
County of St. Louis

NOT RESPONDING

Numerous Cities
Numerous Counties



Mickey Wilson, CPA
Director
May 2, 2012