

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0363-01
Bill No.: HB 92
Subject: Law Enforcement Officers and Agencies; Property, Real and Personal; Revenue
 Dept.; Taxation and Revenue – General; Taxation and Revenue – Income
Type: Original
Date: February 8, 2005

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
General Revenue	\$0	(Unknown)	(Unknown)
Total Estimated Net Effect on General Revenue Fund	\$0	(Unknown)*	(Unknown)*

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

* – Expected to be less than \$100,000
 Numbers within parentheses: () indicate costs or losses.
 This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials with the **Department of Conservation, Department of Corrections, Department of Natural Resources, Department of Public Safety – Division of Fire Safety, Department of Public Safety – Missouri State Highway Patrol, Department of Public Safety – Missouri State Water Patrol, and Department of Revenue** assume this proposal would have no fiscal impact on their agencies.

Officials with the **Office of Administration – Division of Budget and Planning (BAP)** assume this legislation provide an income tax credit for surviving spouses of public safety officers killed in the line of duty. The credit would be equal to the amount of property taxes paid on the surviving spouse’s homestead.

BAP assumes this proposal would have an unknown negative impact on Total State Revenue and General Revenue, but no fiscal impact on BAP.

Oversight cannot estimate the number of public safety officers killed in the line of duty in a given year that both have a surviving spouse and own a homestead. **Oversight** does, however, estimate that the number officers killed in the line of duty in a given year would remain relatively

ASSUMPTION (continued)

low. Therefore, this proposal would have negative fiscal impact on General Revenue, expected to be less than \$100,000.

Officials from the **Office of Secretary of State (SOS)** assume the proposal may result in the Attorney General’s Office rescinding, amending, or promulgating rules to implement the provisions of this act. These rules would be published in the Missouri Register and the Code of State Regulations. These rules could require as many as 74 pages in the Code of State Regulations and half again as many pages in the Missouri Register, as cost statements, fiscal notes, and the like are not repeated in the Code. The estimated cost of a page in the Missouri Register is \$23 and the estimated cost of a page in the Code of State Regulations is \$27. Based on these costs, the estimated cost of the proposal is \$4,551 in FY 06 and unknown in subsequent years. The actual cost could be more or less than the numbers given. The impact of this legislation in future years is unknown and depends upon the frequency and length of rules filed, amended, rescinded, or withdrawn.

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which would require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process.

<u>FISCAL IMPACT - State Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
GENERAL REVENUE			
<u>Loss</u> – Income Tax Credits Claimed	\$0	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON GENERAL REVENUE	<u>\$0</u>	<u>(Unknown)*</u>	<u>(Unknown)*</u>
* – Expected to be less than \$100,000			

<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
	<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.

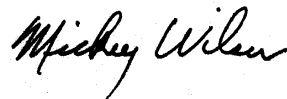
DESCRIPTION

This legislation provides an income tax credit for surviving spouses of public safety officers killed in the line of duty for all tax years beginning on or after January 1, 2006. The amount of the credit shall be equal to the total amount of property taxes on the surviving spouse's homestead paid during the year for which the credit is claimed.

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

Office of Administration
 Division of Budget and Planning
Office of Secretary of State
Department of Conservation
Department of Corrections
Department of Natural Resources
Department of Public Safety
 Division of Fire Safety
 Missouri State Highway Patrol
 Missouri State Water Patrol
Department of Revenue



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Director
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