

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0386-04
Bill No.: SCS for HCS for HB 148
Subject: Taxation and Revenue - General; Counties
Type: Original
Date: April 10, 2009

Bill Summary: Allows certain first and second classification counties to collect property taxes using electronic records and disbursements. Modifies provisions of law relating to county collectors.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
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 2010	FY 2011	FY 2012
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Office of the State Auditor** assume no fiscal impact.

Officials of the **Missouri State Tax Commission** assume no fiscal impact.

Officials from **St. Louis County, Cass County** assume no fiscal impact to their county.

Oversight assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.

Oversight sent response requests to the following counties: **Callaway County, Cole County, Greene County, Jackson County, St. Charles County, Platte County, Jefferson County** and **Franklin County**. No response was received.

<u>FISCAL IMPACT - State Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<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.

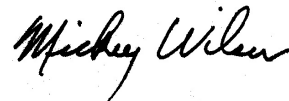
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of the State Auditor
State Tax Commission
St. Louis County
Cass County
Clinton County
Boone County

NOT RESPONDING

Callaway County Collector/Auditor
Cole County Collector
Greene County Collector
Jackson County Finance Department
St. Charles County Collector
Platte County Collector
Jefferson County Collector
Franklin County Collector



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Director
April 10, 2009