

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0386-05  
Bill No.: SCS #2 for HCS for HB 148  
Subject: Counties; County Officials; Taxation and Revenue - General  
Type: Original  
Date: April 16, 2009

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Bill Summary:           Modifies provisions relating to county collector and collection of taxes.

**FISCAL SUMMARY**

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

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

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

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

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- 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).

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FISCAL ANALYSIS**

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ASSUMPTION

Officials of the **Office of the State Auditor** assume that the changes in this legislation will result in changes to the property tax certification process conducted by the SAO. The changes in Section 137.073.2 that relate to the maximum authorized levys have the potential to generate a large number of questions for our office relating to the implementation timetable and the most recent voter approved property tax rate on file. We anticipate responding to a large number of phone calls, emails, and letters as a result of these changes and estimate that a 0.5 FTE at the Staff Auditor I level would be necessary to carry on the regular tax rate processing duties while another staff member focuses time to these requests.

Additional changes in Section 137.073.2 result in the potential for duplicate tax rate forms and calculations for every taxing entity partially or wholly in a charter county or the City of St. Louis. As the degree to which this will occur is unknown, the fiscal impact on the SAO as a result is also unknown.

**Oversight** assumes this would be accomplished during the normal budgetary process. Therefore, Oversight assumes the initial administrative impact of this proposal is \$0.

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

Officials from **St. Louis County** and **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.

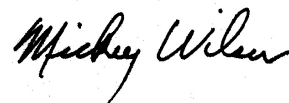
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

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 16, 2009