

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1638-01
Bill No.: HB 745
Subject: Gambling; Taxation and Revenue - General
Type: Original
Date: March 9, 2011

Bill Summary: This proposal revises the law on distribution of the ten percent safety portion of the adjusted gross receipts tax on gambling games.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
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 2012	FY 2013	FY 2014
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
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 2012	FY 2013	FY 2014
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials at the **St. Louis County Government (STLCG)** state they currently receive an estimated \$3.5 million annually from the Public Safety Tax.

STLCG states, if the distribution of this funding is changed it would have a negative financial impact on STLCG; however, that amount is unknown.

STLCG states, the reduction in revenue would reduce the amount of police services provided to the River City Casino and surrounding areas.

Oversight assumes that as a result of this proposal, local political subdivisions with a gaming boat dock, would redistribute the gaming receipts they receive and there would be no fiscal impact on local government.

Officials at the **Department of Revenue, Missouri Gaming Commission, Office of the State Auditor,** and **Office of State Courts Administrator** assumes there is no fiscal impact from this proposed legislation.

Officials at the **Department of Public Safety** did not respond to Oversight's request for fiscal impact.

No other city, county, sheriff, or fire safety political subdivision, with a gaming boat dock, responded to Oversight's request for fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
	<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.

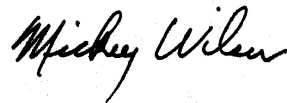
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
Missouri Gaming Commission
Office of the State Auditor
Office of State Courts Administrator
State Treasurer's Office
St. Louis County Government

NOT RESPONDING

Department of Public Safety



Mickey Wilson, CPA
Director
March 9, 2011