

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5230-01
Bill No.: Perfected HB 1858
Subject: Economic Development, Tax Incentives, Political Subdivisions, Taxation and Revenue - Property, Taxation and Revenue - General
Type: Original
Date: February 14, 2018

Bill Summary: This proposal requires the Department of Revenue to feature a map of all special taxing districts on its website.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
General Revenue	(\$20,000)	(\$1,666)	(\$1,666)
Total Estimated Net Effect on General Revenue	(\$20,000)	(\$1,666)	(\$1,666)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
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 2019	FY 2020	FY 2021
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
Total Estimated Net Effect on FTE	0	0	0

Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$100,000 in any of the three fiscal years after implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials at the **Department of Revenue (DOR)** assume this proposed legislation requires the Department to feature a map of all the special taxing districts on its website. ITSD costs would consist of \$20,000 (266 hours x \$75 per hour) to complete and create the proposed jurisdictional map. Creating the functionality of the product could potentially take a few months to develop depending on complexity of the requests.

Oversight notes this is a revised response from DOR regarding the computer upgrade expense.

<u>FISCAL IMPACT - State Government</u>	FY 2019 (10 Mo)	FY 2020	FY 2021
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GENERAL REVENUE

<u>Cost - DOR computer upgrades</u>	<u>(\$20,000)</u>	<u>(\$1,666)</u>	<u>(\$1,666)</u>
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ESTIMATED NET EFFECT ON GENERAL REVENUE	<u>(\$20,000)</u>	<u>(\$1,666)</u>	<u>(\$1,666)</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2019 (10 Mo)	FY 2020	FY 2021
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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FISCAL IMPACT - Small Business

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

FISCAL DESCRIPTION

This bill directs the Department of Revenue to create an online mapping feature whereby the taxing information of political subdivisions and special taxing districts will be made readily available. The mapping feature will display the geographical boundaries of such political subdivisions and taxing districts, and shall have the option of superimposing those boundaries on Missouri House of Representative and Senate districts. The department may contract with a third

FISCAL DESCRIPTION (continued)

party to maintain the mapping feature. The department shall implement the mapping feature by July 1, 2019.

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

Ross Strobe



Acting Director
February 14, 2018