

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 6814-03
Bill No.: Perfected HCB 23
Subject: Political Subdivisions; Lobbying; Water Resources and Water Districts; Roads and Highways; Counties; Cities, Towns and Villages; Motels and Hotels; Law Enforcement Officers and Agencies; Taxation and Revenue - Sales and Use; Elections
Type: Original
Date: April 27, 2018

Bill Summary: This proposal modifies provisions relating to political subdivisions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
General Revenue	\$0	\$0 or Unknown, greater than \$127,531	\$0 or Unknown, greater than \$170,040
Total Estimated Net Effect on General Revenue	\$0	\$0 or Unknown, greater than \$127,531	\$0 or Unknown, greater than \$170,040

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
Blind Pension Fund	\$0	\$0 or (Unknown - less than \$100,000)	\$0 or (Unknown - less than \$100,000)
Total Estimated Net Effect on Other State Funds	\$0	\$0 or (Unknown - less than \$100,000)	\$0 or (Unknown - less than \$100,000)

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 29 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	Less than \$50,000	\$0 or Less than \$12,675,536	\$0 or Less than \$16,884,048

FISCAL ANALYSIS

ASSUMPTION

§§49.060, 105.030

Officials at the **Office of the Governor** assume no fiscal impact from this proposal.

In response to similar legislation from this year, HB 1428, officials at **Boone County** assumed no fiscal impact from this proposal.

In response to similar legislation from 2017, HCS for HB 54, officials at the **Platte County Board of Election Commissioners** and the **Callaway County Commission** each assumed no fiscal impact to their respective entities from this proposal.

Officials at the Clay County Board of Election Commissioners did not respond to **Oversight's** request for fiscal impact.

§59.800

Officials at the **Office of Administration's Division of Budget and Planning** assume this proposal requires charging an additional fee of five dollars to be collected by the Recorder of Deeds on each instrument recorded. This new fee will impact TSR and 18e calculations.

In response to similar legislation from this year, HB 2243, officials at the **Mississippi County Recorder of Deeds Office** assumed this proposal could have an impact on this office if this bill isn't passed. That impact could be as much as \$45,000 to \$49,000 for the county general revenue. Should the "Statutory County Recorder's Fund" run dry then the impact would cost this county the amounts that were previous talked about. The Mississippi County Recorder's Office annual budget is in the neighborhood of \$70,000, so this would have a huge impact in the event that this fund should run dry. Back in 2002 several counties elected to split the offices of Circuit Clerk and Recorder of Deeds with the promise that the State would help subsidize those offices. This bill will not allow the counties to get their full subsidy, but will allow the counties to be able to continue receiving some support from the state.

Oversight inquired the Mississippi County Recorder of Deeds Office. If this proposal is enacted, there will be a decrease in the amount of subsidies received from the state for the County. The decrease would be a small impact to the County between \$5,000 and \$7,000 per year. Oversight assumes that multiple counties could be affected from this legislation. Oversight also assumes the reduction in losses to counties will be less than under current law. Therefore, Oversight will reflect an unknown reduction in loss to County Recorder of Deeds Offices.

ASSUMPTION (continued)

In response to similar legislation from this year, HB 2243, officials at **St. Louis County** assumed no fiscal impact from this proposal.

§67.1360

Officials at the **Office of Administration Division of Budget and Planning** assume this provision will allow the cities of Archie and Lake Winnebago to submit a hotel room tax to a popular vote. As the provision is subject to popular vote, it will not impact 18e or Total State Revenue. However, if DOR charges a collection fee, those funds will be deposited into General Revenue and will increase Total State Revenue by an unknown amount.

In response to similar legislation from this year, HB 1485, officials at the **City of Archie** stated they do not have any data to allow them to calculate the amount of revenue this could generate should it pass.

In response to a similar proposal from 2017 (HB 899), officials from the **City of Archie** advised us there are not currently any hotels or motels, or any other type of business in their city which would be subject to this proposed tax.

Oversight assumes this proposal would have no fiscal impact until and unless there is a taxable base and local officials submit a proposed tax to the voters.

In response to similar legislation from this year, HB 1485, officials from Cass County did not respond to **Oversight's** request for information.

§88.770

In response to similar legislation from this year, SB 658, officials at **Boone County** and **St. Louis County** each assumed no fiscal impact to their respective entities from this proposal.

In response to similar legislation from 2017, SCS for HCS for HB 247, officials at the **Callaway County Commission** assumed no fiscal impact from this proposal.

Oversight assumes the proposed legislation establishes procedures relating to municipally owned utilities. The proposal states "...except for the sale of a water or wastewater system, or the sale of a gas plant, which shall be authorized by a simple majority vote of the voters voting on the question." Oversight assumes, under current statute, election costs are already accounted for within §88.770 of the proposal. Oversight assumes the proposal is making changes from a 2/3rds

ASSUMPTION (continued)

majority vote to a simple majority vote. **Oversight** also assumes this proposal establishes procedures by the board of alderman for cities should the proposed sales of a water or wastewater system be placed before the voters. Therefore, Oversight will reflect a \$0 fiscal impact for this proposal.

§92.820

Officials at the City of St. Louis, the St. Louis City Sheriff's Office and the St. Louis City Circuit Clerk did not respond to **Oversight's** request for fiscal impact.

Oversight assumes this proposal is codifying statute regarding the location of public auctions in the City of St. Louis and will not have a direct fiscal impact.

§94.900

Officials at the **Office of Administration's Division of Budget and Planning** assume the intent of this proposal is to allow voters in the Cities of Lebanon and Centralia to impose a sales tax up to 0.50% for the purpose of funding public safety for the city.

According to the State Demographer, the description in the bill language in Sec. 94.900.1.(1)(h) could also apply to the cities of Jennings, Marshall, Moberly, and Washington, in addition to Lebanon. The description in the bill language in Sec. 94.900.1.(1)(I) fits the cities of California, Fenton, Hollister, Northwoods, Osage Beach, St. Robert, Ste. Genevieve, and Woodson Terrace, in addition to Centralia.

Using forecast estimates for statewide average growth in local sales taxes and state taxes (including food), the estimated average growth for FY18 and FY19 is 2.50% and 1.90%, respectively.

City of Lebanon - Budget and Planning estimates the City of Lebanon's FY19 taxable sales at \$363.4 million. The bill indicates that this sales tax would take effect starting April 1, thus only impacting Q4 of FY19 sales collections. For the City of Lebanon, with estimated Q4 sales collections of \$90.8 million, this proposed sales tax could generate approximately \$449,755 for the city for FY19. As a voter approved tax, the collected revenues will not impact general and total state revenues; however, DOR will retain 1% to offset collection costs. Therefore, that portion could increase general and total state revenues by approximately \$4,543 in FY19.

Using the same methodology to estimate FY20 and FY21 sales, we estimate taxable sales in the City of Lebanon to total \$363.4 million. This proposed sales tax might generate approximately \$1.8 million for the city in FY20, and annually thereafter. The collected revenues will have no impact on general and total state revenues; however, DOR will retain 1% to offset collection

ASSUMPTION (continued)

costs. Therefore, general and total state revenues could increase by approximately \$18,172 in FY20 and annually thereafter if the county sales tax is approved.

City of Centralia - Budget and Planning estimates the City of Centralia's FY19 taxable sales at \$40 million. The bill indicates that this sales tax would take effect starting April 1, thus only impacting Q4 of FY19 sales collections. For the City of Centralia, with estimated Q4 sales collections of \$10.1 million, this proposed sales tax could generate approximately \$50,349 for the city for FY19. As a voter approved tax, the collected revenues will not impact general and total state revenues; however, DOR will retain 1% to offset collection costs. Therefore, that portion could increase general and total state revenues by approximately \$509 in FY19.

Using the same methodology to estimate FY20 and FY21 sales, we estimate taxable sales in the City of Centralia to total \$40.7 million. This proposed sales tax might generate approximately \$201,397 for the city in FY20, and annually thereafter. The collected revenues will have no impact on general and total state revenues; however, DOR will retain 1% to offset collection costs. Therefore, general and total state revenues could increase by approximately \$2,034 in FY20 and annually thereafter if the county sales tax is approved.

Budget and Planning defers to DOR for more specific estimates of actual collection costs.

3rd Class Cities with populations between 13,000 and 15,000

Oversight notes this proposal would give the 3rd Class Cities with populations between 13,000 and 15,000 the option to vote to increase their local sales tax by .50% in order to fund public safety. Oversight notes the effective date of this proposal would be August 28, 2018. Oversight assumes the question would be put before the voters at the general municipal election in April 2019 (FY 2019). Therefore, the earliest the sales tax could become effective would be the first day of the second calendar quarter after the Department of Revenue is notified of voter approval. In this case, the earliest effective date assuming voter approval at the April 2019 general municipal election would be October 1, 2019 (FY 2020). Therefore, only nine months of taxes would be collected in FY 2020.

ASSUMPTION (continued)

<u>Cities</u>	<u>Sales Tax 2017 (6 mos)</u>	<u>Sales Tax 2016</u>	<u>Sales Tax 2015</u>	<u>3 year avg. Sales Tax Base</u>	<u>Additional 0.5% Rate</u>	<u>DOR 1% Collection</u>
Jennings	23,848,961	42,402,801	43,456,920	43,883,472	219,417	2,194
Lebanon	173,735,023	351,609,337	340,006,611	346,140,388	1,730,702	17,307
Marshall	80,811,164	167,845,702	169,803,808	167,384,269	836,921	8,369
Moberly	122,460,213	248,546,447	253,712,103	249,887,505	1,249,438	12,494
Washington	222,758,904	452,161,713	439,305,232	445,690,340	2,228,452	22,285
Totals	623,614,264	1,262,565,999	1,246,284,672	1,252,985,974	6,264,930	62,649

*Source: MO Department of Revenue Taxable Sales (Sales & Use Taxes) Report

Oversight notes that if the proposal is adopted DOR would be allowed to keep 1% of the amount of sales tax collected to cover their expenses. Oversight notes that DOR would retain up to \$62,649. Oversight will show the fee as \$0 (no sales tax increase is adopted by voters) to up to the amount listed for the 3rd Class Cities.

For fiscal note purposes, **Oversight** will indicate a range of additional local government revenue from \$0 (the sales tax is not adopted by the 3rd class cities and/or voters fail to approve the sales tax) to up to \$6,264,930 for a full year of tax collections estimated by the 3rd class cities.

4th Class Cities with Populations between 4,000 and 4,500

Oversight notes this proposal would give the 4th Class Cities with populations between 4,000 and 4,500 the option to vote to increase their local sales tax by .50% in order to fund public safety. Oversight notes the effective date of this proposal would be August 28, 2018. Oversight assumes the question would be put before the voters at the general municipal election in April 2019 (FY 2019). Therefore, the earliest the sales tax could become effective would be the first day of the second calendar quarter after the Department of Revenue is notified of voter approval. In this case, the earliest effective date assuming voter approval at the April 2019 general municipal election would be October 1, 2019 (FY 2020). Therefore, only nine months of taxes would be collected in FY 2020.

ASSUMPTION (continued)

Cities	Sales Tax 2017 (6 mos)	Sales Tax 2016	Sales Tax 2015	3 year avg. Sales Tax Base	Additional 0.5% Rate	DOR 1% Collection
California	24,987,186	51,209,082	49,560,748	50,302,807	251,514	2,515
Centralia	21,586,181	39,952,913	39,344,943	40,353,615	201,768	2,018
Fenton	283,554,936	564,927,055	557,635,560	562,447,021	2,812,235	28,122
Hollister	73,951,133	122,098,534	109,219,960	122,107,851	610,539	6,105
Northwoods	9,113,930	18,404,015	18,057,454	18,230,160	91,151	912
Osage Beach	229,941,130	487,671,265	479,280,684	478,757,231	2,393,786	23,938
St. Robert	115,310,195	231,572,031	226,784,375	229,466,641	1,147,333	11,473
Ste. Genevieve	33,409,854	67,499,185	67,089,023	67,199,225	335,996	3,360
Woodson Terrace	<u>52,069,718</u>	<u>111,151,190</u>	<u>102,979,802</u>	<u>106,480,284</u>	<u>532,401</u>	<u>5,324</u>
Totals	843,924,263	1,694,485,271	1,649,952,549	1,675,344,833	8,376,724	83,767

*Source: MO Department of Revenue Taxable Sales (Sales & Use Taxes) Report

Oversight notes that if the proposal is adopted DOR would be allowed to keep 1% of the amount of sales tax collected to cover their expenses. Oversight notes that DOR would retain up to \$83,767. Oversight will show the fee as \$0 (no sales tax increase is adopted by voters) to up to the amount listed for the 4th class cities.

For fiscal note purposes, **Oversight** will indicate a range of additional local government revenue from \$0 (the sales tax is not adopted by the 3rd class cities and/or voters fail to approve the sales tax) to up to \$8,376,724 for a full year of tax collections estimated by the 4th class cities.

§94.902

Officials at the **Office of Administration's Division of Budget and Planning** assume the intent of this proposal is to allow voters in the City of Riverside to impose a sales tax up to 0.50% for the purpose of funding public safety for the city.

According to the State Demographer, the description in the bill language in Sec. 94.902.1.(8) could also apply to the cities of Ava, Byrnes Mill, Hayti, Hillsboro, Knob Noster, Montgomery City, Mountain View, Pleasant Valley, and Windsor, in addition to Riverside.

Using forecast estimates for statewide average growth in local sales taxes and state taxes (including food), the estimated average growth for FY18 and FY19 is 2.5% and 1.90%, respectively.

City of Riverside - Budget and Planning estimates the City of Riverside FY19 taxable sales to total \$132 million. The bill indicates that this sales tax would take effect starting April 1, thus only impacting Q4 of FY19 sales collections. With estimated Q4 sales collections of \$33

ASSUMPTION (continued)

million, this proposed sales tax could generate approximately \$163,000 for the city for FY19. As a voter-approved tax, the collected revenues will not impact general and total state revenues; however, DOR will retain 1% to offset collection costs. Therefore, this portion could increase general and total state revenues by approximately \$1,649 in FY19.

Using the same methodology to estimate FY20 and FY21 sales, we estimate taxable sales in the City of Riverside to total \$132 million in FY19. This proposed sales tax might generate approximately \$653,000 for the city in FY20, and annually thereafter. The collected revenues will have no impact on general and total state revenues; however, DOR will retain 1% to offset collection costs, which could therefore increase general and total state revenues by approximately \$6,597 in FY20 and annually thereafter if the county sales tax is approved and is continued by voter-approval.

Budget and Planning defers to DOR for estimates of actual collection costs.

4th Class Cities with Populations between 2,700 and 3,000

Oversight notes this proposal would give the 4th Class Cities with populations between 2,700 and 3,000 the option to vote to increase their local sales tax by .50% in order to fund public safety. Oversight notes the effective date of this proposal would be August 28, 2018. Oversight assumes the question would be put before the voters at the general municipal election in April 2019 (FY 2019). Therefore, the earliest the sales tax could become effective would be the first day of the second calendar quarter after the Department of Revenue is notified of voter approval. In this case, the earliest effective date assuming voter approval at the April 2019 general municipal election would be October 1, 2019 (FY 2020). Therefore, only nine months of taxes would be collected in FY 2020.

ASSUMPTION (continued)

<u>Cities</u>	<u>Sales Tax 2017 (6 mos)</u>	<u>Sales Tax 2016</u>	<u>Sales Tax 2015</u>	<u>3 year avg. Sales Tax Base</u>	<u>Additional 0.5% Rate</u>	<u>DOR 1% Collection</u>
Ava	38,038,353	76,806,536	74,797,806	75,857,078	379,285	3,793
Byrnes Mill	9,599,833	18,919,375	17,249,626	18,307,534	91,538	915
Hayti	19,257,710	38,373,370	39,277,825	38,763,562	193,818	1,938
Hillsboro	14,803,296	27,817,142	30,565,360	29,274,319	146,372	1,464
Knob Noster	9,585,924	19,341,762	19,329,917	19,303,041	96,515	965
Montgomery City	14,423,389	30,094,724	28,857,515	29,350,251	146,751	1,468
Mountain View	26,210,228	53,507,796	53,158,013	53,150,415	265,752	2,658
Pleasant Valley	17,304,735	30,604,045	31,007,267	31,566,419	157,832	1,578
Riverside	75,916,575	159,499,003	152,543,068	155,183,458	775,917	7,759
Windsor	10,732,685	21,135,172	22,459,034	21,730,756	108,654	1,087
Totals	235,872,727	476,098,926	469,245,431	472,486,834	2,362,434	23,624

*Source: MO Department of Revenue Taxable Sales (Sales & Use Taxes) Report

Oversight notes that if the proposal is adopted DOR would be allowed to keep 1% of the amount of sales tax collected to cover their expenses. Oversight notes that DOR would retain up to \$23,624. Oversight will show the fee as \$0 (no sales tax increase is adopted by voters) to up to the amount listed for the 4th class cities.

For fiscal note purposes, **Oversight** will indicate a range of additional local government revenue from \$0 (the sales tax is not adopted by the 4th class cities and/or voters fail to approve the sales tax) to up to \$2,362,434 for a full year of tax collections estimated by the 4th class cities.

Officials at the **City of Liberty** assume this would ultimately require Liberty to resubmit its Public Safety Sales Tax (PSST) to the voters every ten years starting in 2028. When Liberty voters passed our PSST, they understood the funds would be used exclusively to provide market competitive salaries and additional Police and Fire staffing. There was no sunset attached to the ballot item. Having a ten year reoccurring vote requirement so to allow the City to maintain market competitive salaries and additional staffing would make it impossible to undertake effectively budget planning, would expose our Fire and Police departments to severe personnel staffing dislocations and impair their ability to recruit and retain qualified staff.

If the PSST was to expire and not be renewed the City would see the loss of \$2.5 million dollars. This loss would devastate our Police and Fire departments. Under the current law that authorizes the PSST for Liberty, there is already built in two different ways the tax could end - Council decisions to submit a question to the voters and a voter initiative petition to place the question to the voters. Further, the City does not need to incur additional election expenses every 10 years.

ASSUMPTION (continued)

Oversight assumes the potential loss in sales tax revenue to the City of Liberty goes beyond the scope of this fiscal note. Therefore, Oversight assumes no fiscal impact for this proposal.

§§105.470, 105.473

In response to similar legislation from this year, HB 1496, officials from the **University of Central Missouri, State Technical College of Missouri, Missouri Western State University, Missouri State University,** and **University of Missouri** each assumed the proposal will have no fiscal impact on their respective organizations.

In response to similar legislation from this year, HB 1496, officials from the **Summersville R2 School District, Kirksville R-III School District, West Plains Schools,** and **Pettis County R-V** each assumed the proposal will have no fiscal impact on their respective organizations.

§§108.120, 137.555

In response to similar legislation from this year, HB 2352, officials at the **Callaway County Commission** and the **City of Springfield** each assumed no fiscal impact to their respective entities from this proposal.

§137.556

In response to similar legislation from 2017, SCS for HB 87, officials at **St. Francois County** stated this proposal would save the county twenty five percent of the taxes collected in the city which will allow the county to maintain the county roads. County officials estimated the savings from the City of Farmington would be \$130,000 for 2016.

Oversight will assume for fiscal note purposes, this proposal would have no effect on local governments as the given summary of the bill is correcting the description of St. Francois County in existing statutes.

§263.245

In response to similar legislation from this year, HB 1646, officials at the **Platte County Board of Election Commissioners** and **Chariton County** each assumed no fiscal impact to their respective entities from this proposal.

In response to similar legislation from this year, SB 657, officials at **Linn County** assumed a positive impact from this proposal. Linn County could not ascertain an amount for this proposal but this proposal would make it easier to collect the brush removal expense.

ASSUMPTION (continued)

In response to similar legislation from this year, SB 657, officials at **Daviess County** assumed no fiscal impact from this proposal.

Oversight assumes this proposal would allow for easier collection of a special tax because expenses charged against a tract of land by the county will be due on the landowner's real and personal property tax assessments. Oversight also assumes this proposal would have no local fiscal impact without action by the governing body and approval by the majority of voters. Therefore, Oversight will show no direct fiscal impact for this proposal.

Officials from the following **counties**: Nodaway, Dekalb, Carroll, Gentry, Harrison, Caldwell, Mercer, Grundy, Livingston and Putnam did not respond to **Oversight's** request for fiscal impact.

§321.246

Officials at the **Office of Administration Division of Budget and Planning (B&P)** assume this proposal allows voters whose voting jurisdictions meet the criteria described in section 1(2) (such as Clay County) to impose a sales tax up to 0.50% for the purpose of funding fire protection districts.

Using forecast estimates for statewide average growth in local sales taxes and state taxes (including food), the estimated average growth for FY 2018 and FY 2019 is 2.5% and 1.90%, respectively. Budget and Planning estimates Clay County FY 2019 taxable sales to total \$3.4 billion. The bill indicates that this sales tax would take effect starting April 1, thus only impacting Q4 of FY 2019 sales collections. With estimated Q4 sales collections of \$845 million, this proposed sales tax could generate approximately \$418,220 for the county for FY 2019. As a voter-approved tax, the collected revenues will not impact General and Total State Revenues; however, DOR will retain 1% to offset collection costs. Therefore, this portion could increase general and total state revenues by approximately \$4,224 in FY 2019.

Using the same methodology to estimate FY 2020 and FY 2021 sales, we estimate taxable sales in Clay County to total \$3.4 billion in FY 2019. This proposed sales tax might generate approximately \$1.67 million for the county in FY 2020, and annually thereafter. The collected revenues will have no impact on General and Total State Revenues; however, DOR will retain 1% to offset collection costs, which could therefore increase General and Total State Revenues by approximately \$16,898 in FY 2020 and annually thereafter if the county sales tax is approved.

ASSUMPTION (continued)

Budget and Planning estimates Jefferson County FY19 taxable sales to total \$2.1 billion. The bill indicates that this sales tax would take effect starting April 1, thus only impacting Q4 of FY19 sales collections. For the County of Jefferson, with estimated Q4 sales collections of \$536.8 million, this proposed sales tax could generate approximately \$265,728 for the county for FY19. As a voter-approved tax, the collected revenues will not impact general and total state revenues; however, DOR will retain 1% to offset collection costs. Therefore, this portion could increase general and total state revenues by approximately \$2,684 in FY19.

Using the same methodology to estimate FY20 and FY21 sales, we estimate taxable sales in Jefferson County to total \$2.1 billion in FY19. This proposed sales tax might generate approximately \$1.1 million for the county in FY20, and annually thereafter. The collected revenues will have no impact on general and total state revenues; however, DOR will retain 1% to offset collection costs, which could therefore increase general and total state revenues by approximately \$10,737 in FY20 and annually thereafter if the county sales tax is approved.

Budget and Planning defers to DOR for estimates of specific estimates of collection costs.

In response to similar legislation from this year, HCS for HB 2030, officials at the **Kearney Fire Department** assumed that based on the current half cent sales tax imposed by the City of Kearney, they would generate \$671,636 for the district.

In response to similar legislation from this year, HCS for HB 2030, officials at Clay County, Excelsior Springs Fire Department and the Liberty Fire Department did not respond to **Oversight's** request for fiscal impact.

Oversight notes the following fire protection districts are located in Clay County:

- Claycomo Fire Department
- Excelsior Springs Fire Department
- Gladstone Fire Department
- Kearney Fire Department
- Liberty Fire Department
- Mosby Fire Department
- Fishing River Fire Protection District
- North Kansas City Fire Department
- Pleasant Valley Fire Department
- Smithville Fire Department

Oversight assumes this proposal allows a fire protection district within Clay County to implement a one half of one percent sales tax to help fund the district. There is the possibility that the county or one or more additional local governments could implement the sales tax. The following table indicates the potential revenue for the local governments in Clay County.

ASSUMPTION (continued)

For fiscal note purposes **Oversight** will indicate a range of additional local government revenue from \$0 (the sales tax is not adopted by the governing body of any local government and/or voters fail to approve the sales tax) to an unknown amount, dependent upon which fire protection districts in Clay County decide to submit the sales tax to the voters.

Government	2016 Taxable Sales and Use Base	Gross Potential Revenue
Clay County	\$3,690,840,477	\$18,454,202
Claycomo	\$32,953,148	\$164,766
Excelsior Springs	\$175,676,310	\$878,382
Gladstone	\$355,496,350	\$1,777,482
Kearney	\$143,458,034	\$717,290
Liberty	\$493,619,777	\$2,468,099
Mosby	\$4,623,839	\$23,119
North Kansas City	\$409,742,054	\$2,048,710
Pleasant Valley	\$30,604,045	\$153,020
Smithville	\$94,281,032	\$471,405

Oversight notes that if the proposal is adopted DOR would be allowed to keep 1% of the amount of sales tax collected to cover their expenses.

Oversight notes the effective date of this proposal would be August 28, 2018. The first possible election to approve the sales tax could be held at the general municipal election in April 2019 (FY 2019). Therefore, the earliest the sales tax could become effective would be the first day of the second calendar quarter after the Department of Revenue is notified of voter approval. In this case, the earliest effective date assuming voter approval at the April 2019 general municipal election would be October 1, 2019 (FY 2020). Therefore, only nine months of taxes would be collected in FY 2020.

ASSUMPTION (continued)

§640.648

In response to similar legislation from this year, HCS for HB 2216, officials at the **City of St. Charles** assumed this bill prohibits political subdivisions from restricting private wells in certain instances. A private well would introduce additional demand on sewer systems, since the amount of water used would be unknown. If fire protection is provided by a public water supply, then the burden of the cost would be borne on the other customers and not the owner of the private well. Public water systems are regulated, are constantly monitoring water quality and must provide safe water to the public. A private well is not under the same regulations. Additionally, if a public system was connected to the same system as a private well (as a backup to the private system) and a backflow valve failed, this could cause contamination of the public system. The true fiscal impact of such legislation would be extremely difficult to calculate.

In response to similar legislation from this year, HCS for HB 2216, officials at the **City of Springfield** assumed there is a potential negative fiscal impact, however the impact is unquantifiable without knowing how the proposal will affect City departments.

Oversight assumes this proposal prohibits political subdivisions from restricting the rights of certain property owners with regard to water resources. While there are advantages and disadvantages of owning a private well vs. a public water supply, there are also rules and regulations in place to monitor public water supplies. Oversight assumes the proposal would not have a direct fiscal impact on local political subdivisions.

In response to similar legislation from this year, HCS for HB 2216, officials at **St. Louis County, Boone County** and the **Callaway County Commission** each assumed no fiscal impact to their respective entities from this proposal.

House Amendment #2 - §56.363

Officials from the **Joint Committee on Public Employee Retirement (JCPER)** state the underlined language in subsection 1 of section 56.363 addresses retirement benefits and county contributions for counties that elect to change a prosecutor from part-time to full-time. This language may constitute a substantial proposed change in benefits as defined in section 105.660. This language also appears in SB 892 along with multiple other provisions. The retirement system filed an actuarial cost statement with the JCPER for SB 892. However, the cost statement pertains to all provisions, (§§56.805, 56.807, 56.814, 56.833, 56.840) not just section 56.363. The underlined language in subsection 4 is permissive and would allow three counties (New Madrid, Pemiscot, and Ozark) to elect to change a full-time prosecutor to part-time.

ASSUMPTION (continued)

The following is JCPER's response to SB 892 from this year:

Officials from the JCPER state the proposal may constitute a substantial proposed change in future plan benefits as defined in Section 105.660(10), RSMo. It is impossible to accurately determine the fiscal impact of this proposed legislation without an actuarial cost statement prepared in accordance with 105.665, RSMo.

Pursuant to section 105.670, an actuarial cost statement must be filed with the Chief Clerk of the Missouri House of Representatives, the Secretary of the Senate, and the Joint Committee on Public Employee Retirement as public information for at least five legislative days prior to final passage of the bill. An actuarial cost statement for this legislation has not been filed with the JCPER.

PACARS Current System Status: (as of July 1, 2016)

Market Value:	\$37,851,019	Funded Ratio:83.9%
Actuarial Value:	\$37,851,019	Funded Ratio: 83.9%
Liabilities:	\$45,074,928	

Recommended contribution for 2016/2017: \$2,037,365

Anticipated contribution for 2016/2017:

Expected Monthly County Contribution	\$ 860,030
Expected \$4 Surcharge Contribution	\$1,248,337
Interest Credit	<u>\$ 72,545</u>
Total Anticipated 2016 Contribution	\$2,180,912

Current Monthly County Contribution:

1st Class Counties	\$646
2nd Class Counties	\$271
3rd Class Counties	\$187
4th Class Counties	\$187

Covered Payroll: \$9,910,390

ASSUMPTION (continued)

Officials from the **Prosecuting and Circuit Attorney's Retirement System (PACARS)** state they are unable to predict whether any counties which fit within the definitions contained therein, would have the election to return to a part-time prosecuting attorney position. Further, if the election were to be held, the PACARS cannot predict what the outcome would be. However, because the benefits portions of our statute would allow a member to receive a full time prosecutor's retirement, even if the voters elect to return the position to part-time status during his term of service, the PACARS are of the view that this bill, if passed, and signed into law, would have a detrimental effect on our system's financial health, as a result of the reduced payment which would be made by that county

Oversight will reflect \$0 (voters don't elect a part-time prosecutor) to an unknown savings (voters elect a part-time prosecutor) to local political subdivisions for this proposal.

In response to similar legislation from this year, SCS for SB 892, officials from the **Missouri Local Government Employees Retirement System** assumed the proposal will have no fiscal impact on their organization.

In response to similar legislation from this year, SCS for SB 892, officials from **Boone County** assumed the proposal will have no fiscal impact on their organization.

Officials at the **City of Kansas City** and the **City of Columbia** each assume no fiscal impact to their respective entities from this proposal.

Officials at the **County Employees' Retirement Fund** assume no fiscal impact from this proposal.

House Amendment #3 - §304.060

Officials at the **Wellsville-Middletown R-1 School District** assume no fiscal impact from this proposal.

Oversight notes this section allows school boards in urban districts with greater than 300,000 inhabitants (Kansas City School District) the option to contract with other agencies for additional transportation services to transport high school students.

In response to similar legislation from this year, SS #2 for SCS for SB 1050, officials from the **Department of Corrections** and **St. Louis County** each assume the proposal will have no fiscal impact on their respective organizations.

ASSUMPTION (continued)

In response to similar legislation from this year, SS #2 for SCS for SB 1050, officials from the **Joint Committee on Administrative Rules** stated that the proposal is not anticipated to cause a fiscal impact to their agency beyond its current appropriation.

House Amendment #4 - §§64.002, 65.702, 89.020

Officials at the **State Tax Commission** assume this proposal would not have a fiscal impact as sawmills are currently assessed as agricultural and horticultural property for assessment purposes in Section 137.016 RSMo.

Officials at the **City of Kansas City** assume no fiscal impact from this proposal.

In response to similar legislation from this year, HB 2102, officials at **St. Louis County** assumed there is no fiscal impact from this proposal.

House Amendment #5 - §105.473

Oversight assumes this amendment changes the word “official” to the word “entity” in section 105.473 and will have no fiscal impact on the amendment.

House Amendment #6 - §321.320

Officials at the **Boone County Fire Protection District (BCFPD)** assume the City of Columbia will annex some property that is currently part of the Boone County Fire Protection District over the next three years. If the City does, the BCFPD will lose property taxes from our budget. Should this proposal be enacted, the BCFPD will continue to receive property taxes at our current tax rate on any property annexed by the City of Columbia, along with any additional amounts as property assessment increases. The BCFPD estimates that the positive fiscal impact to the Boone County Fire Protection District is less than \$50,000 over an initial three year period.

Officials at the **City of Columbia** assume the agreement previously in effect between the two entities expired in April. Except for mutual aid calls, the Columbia Fire Department responds to calls within the City's corporate territory, and the District responds to calls outside our corporate limits. The fiscal impact would be on persons living in newly annexed territory. They would pay taxes to both the City and the District, be served by the District and not be assured of service from the more highly ISO-rated City Department.

In response to similar legislation from this year, HB 2096, officials at **Boone County** assumed no fiscal impact from this proposal.

ASSUMPTION (continued)

House Amendment 1 to House Amendment #7 - §84.510

In response to similar legislation from this year, HB 2070, officials at the **Kansas City Police Department (KCPD)** assumed the change to the base annual compensation ranges will not have any current fiscal impact. It provides a cushion for salary growth.

Officials at the **City of Kansas City** assume no fiscal impact from this proposal.

Oversight assumes this proposal changes the following salary ranges for the members of the KCPD per annum.

Lieutenant Colonels - from \$71,969 to \$133,888; to the new salary range of \$71,969 to \$146,124
Majors - from \$64,671 to \$122,153; to the new salary range of \$64,671 to \$133,320
Captains - from \$59,539 to \$111,434; to the new salary range of \$59,539 to \$121,608
Sergeants - from \$48,659 to \$97,086; to the new salary range of \$48,659 to \$106,560
Master Patrol Officers - from \$56,304 to \$87,701; to the new salary range of \$56,304 to \$94,332
Master Detectives - from \$56,304 to \$87,701; to the new salary range of \$56,304 to \$94,332
Detectives, Investigators, and Police Officers - from \$26,643 to \$82,619; to the new salary range of \$26,643 to \$87,636

Oversight notes the KCPD requested 1,367 law enforcement positions (non-civilian) for their FY 2018-2019 budget. Oversight is unable to determine how many KCPD members are within each personnel category, how many are at the top of their salary range, and whether or not the City of Kansas City would provide raises to the members of the KCPD in future years.

Oversight will reflect \$0 to an Unknown cost to the City of Kansas City as a direct result of this proposal.

House Amendment #7 - §94.841

Officials at the **Department of Revenue** assume no fiscal impact from this proposal.

Oversight assumes this amendment may allow the City of Joplin to impose a tax on the charges for all sleeping rooms paid by transient guest in the city and the proceeds of such tax shall be used for the promotion of tourism, visitors, conferences, and related purposes

ASSUMPTION (continued)

House Amendment 1 to House Amendment #8 - §320.086

Officials at the **Office of the Attorney General (AGO)** assume that any potential costs arising from this proposal can be absorbed with existing resources. The AGO may seek additional appropriations if there is a significant increase in litigation.

Officials at the **Office of the State Courts Administrator** assume no fiscal impact from this proposal.

In response to similar legislation from this year, HCS for HB 1488, officials at the **Office of Administration's Division of Accounting** and the **Division of Personnel** each assumed no fiscal impact to their respective agencies from this proposal.

In response to similar legislation from this year, HCS for HB 1488, officials at the **Office of Administration's Administrative Hearing Commission** assumed no fiscal impact from this proposal.

House Amendment #8 - §§321.315, 527.130

Officials at the **City of Kansas City** assume this amendment could have a negative fiscal impact on the City because the section allows costs for the suit to be against a city.

Officials at the **City of Columbia** assume the attorney fees provision is highly problematic. At a minimum there needs to be a resolution mechanism and standards of review that avoid the penalty of unknown attorney fees, which would be unbudgeted expense for the taxpayers to bear. Currently, cities are required to provide general municipal services within a reasonable time following annexation, and Columbia does not levy a separate tax for fire services.

Officials at the **Office of the State Courts Administrator** assume no fiscal impact from this proposal.

Oversight assumes this amendment allows any owner of real property that is subject to the levy of taxes and the jurisdiction of two fire protection districts or one fire protection district and one fire department to petition the circuit court or jointly petition the circuit court respectively on who has jurisdiction over the property through a declaratory judgment. Oversight assumes the claimant that is found not to have jurisdiction over the property would be liable for the costs of the action, which would result in an indirect impact to this proposal. Therefore, Oversight assumes this petition action will not have a direct fiscal impact on this proposal.

ASSUMPTION (continued)

House Amendment #9 - §§71.012, 71.015

Officials at the **Missouri Department of Transportation** assume no fiscal impact from this proposal.

Officials at the **City of Kansas City** assume no fiscal impact from this proposal.

In response to similar legislation from this year, HB 2724, officials at the **City of Springfield** assumed no fiscal impact from this proposal.

House Amendment #11 - §§137.010, 137.016, 137.017

In response to similar legislation from this year, HB 1806, officials at the **Office of Administration Division of Budget and Planning** assumed this bill clarifies when reliever airports can be classified for agricultural or horticultural use. If these changes lower property tax receipts, the state's Blind Pension Fund revenues could decrease by an unknown amount.

Officials at the **State Tax Commission** assume an unknown fiscal impact. Currently "reliever" airports are assessed at the commercial rate of 32%, and this amendment would lower the assessed rate to 12%, which is the Agricultural rate and further limit to the productive use. The Agency would not have the data to determine how many such facilities would be impacted by this amendment, however the change to a lower rate of 12% would have an unknown fiscal impact on taxing jurisdictions such as cities, counties and school districts in which a 'reliever' airport is located.

Oversight notes that this proposal would allow reliever airports to be taxed at the agricultural and horticultural property tax rate of 12% instead of their current 32% rate. According to the Federal Aviation Administration's National Plan for Integrated Airport Systems there are only five reliever airports in Missouri. They are:

Charles B Wheeler- Downtown Airport - Kansas City
Lees Summit Municipal Airport - Lees Summit
St. Charles County Smartt Field - St. Charles
Creve Coeur Airport - St. Louis
Spirit of St. Louis - St. Louis

Oversight notes that the counties where these airports are located may collect less property tax due to the change in assessment value or other taxed entities in the county may pay more in property taxes to make up for a reduction in assessment. Oversight will show a \$0 or Unknown loss to the Counties as well as the Blind Pension Fund (which receives property tax income).

ASSUMPTION (continued)

Oversight notes that this proposal would not be effective until August 28, 2018. Assessments are done in January of odd numbered years. Therefore, the new assessments would be used in January 2019. However, payment is not owed until December of 2019 (FY 2020). Oversight will show the impact starting in FY 2020.

Officials at the **Department of Revenue** and the **Missouri Department of Transportation** each assume no fiscal impact to their respective agencies from this proposal.

In response to similar legislation from this year, HB 1806, officials at the **Boone County** and **St. Louis County** each assumed there is no fiscal impact from this proposal.

Officials at St. Charles County and Jackson County did not respond to **Oversight's** request for fiscal impact.

House Amendment 1 to House Amendment #11 - §66.420

In response to similar legislation from this year, HB 2745, officials at **St. Louis County** assumed no fiscal impact from this proposal.

Oversight assumes this proposal establishes the St. Louis Airport Oversight Commission and will have no direct fiscal impact to the local political subdivisions included in the commission.

Bill as a Whole

Officials at the **Department of Public Safety's Office of the Director** and the **Division of Fire Safety**, the **Department of Natural Resources**, the **Department of Economic Development**, the **Missouri State Employees' Retirement System**, the **Department of Agriculture**, the **Department of Health and Senior Services**, the **Office of Prosecution Services**, the **Office of the Secretary of State**, the **Department of Insurance, Financial Institutions and Professional Registration**, the **Missouri Ethics Commission** and the **Department of Elementary and Secondary Education** each assume no fiscal impact to their respective agencies from this proposal.

Officials at the **Office of the State Courts Administrator** and the **State Tax Commission** assume no fiscal impact from the rest of this proposal except for what is previously stated above.

In response to a previous version, officials at the **Office of Administration's Division of General Services** assumed no fiscal impact from this proposal.

Officials at the **Springfield Police Department** and the **Joplin Police Department** each assume no fiscal impact to their respective entities from this proposal.

ASSUMPTION (continued)

Officials at the **City of Kansas City** and the **Mississippi County Recorder of Deeds Office** each assume no fiscal impact from the rest of this proposal except for what is previously stated above.

In response to a previous version, officials at the **Jackson County Board of Election Commission**, the **St. Charles County Recorder of Deeds** and the **St. Louis County Department of Justice Services** each assumed no fiscal impact to their respective entities from this proposal.

<u>FISCAL IMPACT - State Government</u>	FY 2019 (10 Mo.)	FY 2020	FY 2021
GENERAL REVENUE FUND			
<u>Additional Revenue</u> - DOR - 1%		\$0 or Up to	\$0 or Up to
Collection charges (\$94.900) - 3rd class cities with populations between 13,000 and 15,000	\$0	\$46,988	\$62,649
<u>Additional Revenue</u> - DOR - 1%		\$0 or Up to	\$0 or Up to
Collection charges (\$94.900) - 4th class cities with populations between 4,000 and 4,500	\$0	\$62,825	\$83,767
<u>Additional Revenue</u> - DOR - 1%		\$0 or Up to	\$0 or Up to
Collection charges (\$94.902) - 4th class cities with populations between 2,700 and 3,000	\$0	\$17,718	\$23,624
<u>Additional Revenue</u> - DOR - 1%			
Collection charges (\$321.246)	<u>\$0</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>\$0</u>	\$0 or Unknown, greater than <u>\$127,531</u>	\$0 or Unknown, greater than <u>\$170,040</u>

FISCAL IMPACT - State Government

FY 2019
 (10 Mo.)

FY 2020

FY 2021

BLIND PENSION FUND

Revenue Reduction - changing reliever
 airports property assessment rate
 (§§137.010, 137.016, 137.017)

<u>\$0</u>	<u>\$0 or (Unknown - less than \$100,000)</u>	<u>\$0 or (Unknown - less than \$100,000)</u>
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**ESTIMATED NET EFFECT ON THE
 BLIND PENSION FUND**

<u>\$0</u>	<u>\$0 or (Unknown - less than \$100,000)</u>	<u>\$0 or (Unknown - less than \$100,000)</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2019 (10 Mo.)	FY 2020	FY 2021
LOCAL POLITICAL SUBDIVISIONS			
<u>Additional Revenues - 3rd Class Cities with population between 13,000 and 15,000 (\$94.900)</u>	\$0	\$0 or Up to \$4,698,698	\$0 or Up to 6,264,930
<u>Additional Revenues - 4th Class Cities with populations between 4,000 and 4,500 (\$94.900)</u>	\$0	\$0 or Up to \$6,282,543	\$0 or Up to \$8,376,724
<u>Additional Revenues - 4th Class Cities with populations between 2,700 and 3,000 (\$94,902)</u>	\$0	\$0 or Up to \$1,771,826	\$0 or Up to \$2,362,434
<u>Additional Revenues - Clay County Fire Protection Districts (\$321.246)</u>	\$0	\$0 or Unknown	\$0 or Unknown
<u>Additional Revenues - Boone County Fire Protection District - potential increase to property taxes received on additional annexed property (\$321.320)</u>	Less than \$50,000	Less than \$50,000	Less than \$50,000
<u>Savings - Counties - potential reduction in payments to PACARS for prosecutors (\$56.363)</u>	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Cost - City of Kansas City - potential increased KCPD salaries (\$84.510)</u>	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Reduction - County Recorder of Deeds - modifying provisions of county subsidies on recorder fees (\$59.800)</u>	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Loss - 3rd Class Cities - 1% Collection Fee kept by DOR (\$94.900)</u>	\$0	\$0 or (Up to \$46,988)	\$0 or (Up to \$62,649)
<u>Loss - 4th Class Cities - 1% Collection fee kept by DOR (\$94.900)</u>	\$0	\$0 or (Up to \$62,825)	\$0 or (Up to \$83,767)
<u>Loss - 4th Class Cities - 1% Collection fee kept by DOR (\$94.902)</u>	\$0	\$0 or (Up to \$17,718)	\$0 or (Up to \$23,624)

<u>FISCAL IMPACT - Local Government</u>	FY 2019 (10 Mo.)	FY 2020	FY 2021
<u>Loss - Clay County Fire Protection Districts - 1% Collection Fee kept by DOR (§321.246)</u>	\$0	\$0 or (Unknown)	\$0 or (Unknown)
<u>Revenue Reduction - changing reliever airports property assessment rate (§§137.010, 137.016, 137.017)</u>	<u>\$0</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	Less than <u>\$50,000</u>	\$0 or less than <u>\$12,675,536</u>	\$0 or less than <u>\$16,884,048</u>

FISCAL IMPACT - Small Business

There could be a direct fiscal impact to small businesses as a result of this proposal.

FISCAL DESCRIPTION

§56.363

When a county votes to make the office of prosecuting attorney a full-time position then the position shall qualify for the same retirement benefits as a full-time prosecutor of a first class county and such county shall make the same contributions to the Prosecuting Attorneys and Circuit Attorneys' Retirement Fund (PACARS) as paid by a first class county.

§59.800

This bill provides a method by which distributions from the statutory county recorder's fund will be allocated among counties if collections fall below distributions.

§84.510 - House Amendment #7

This bill increases the maximum base annual compensation of Kansas City police officers of various ranks, as specified in the bill.

§94.900

This bill adds certain cities to the list of cities authorized to impose, upon voter approval, a retail sales tax of up to 0.5% for the purpose of improving the public safety of the city, including expenditures of equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers.

FISCAL DESCRIPTION (continued)

§94.902

This bill adds certain cities (4th class cities with population between 2,700 and 3,000 inhabitants) to the list of cities authorized to impose, upon voter approval, a sales tax of up to .05% for public safety purposes, including expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers.

§§137.010, 137.016, 137.017 - House Amendment #11

This bill changes the property tax assessment value of reliever airports to equal the value such land has for agricultural or horticultural use and exempts reliever airports from the allocation of classifications when the property has multiple uses. A reliever airport is defined as any land and improvements, exclusive of structures, on privately owned airports that qualify under the National Plan of Integrated Airports Systems that may receive federal airport improvement project funds through the Federal Aviation Administration.

§321.246

This bill authorizes all fire protection districts located in Clay County to impose, upon voter approval, a sales tax of up to 0.5% for the purpose of providing revenue for the fire protection district. Currently, only the Smithville Fire Protection District in Clay County is authorized to impose this tax.

This proposal has an effect on Total State Revenues.

§321.320 - House Amendment #6

This bill provides that when municipalities in certain counties annex property within a fire protection district, the fire protection district will continue to provide services for the annexed property, unless the district and municipality contract otherwise.

Currently, this would apply only in Boone County.

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 Governor
Office of Administration
 Division of Budget and Planning
 Division of General Services
 Division of Accounting
 Division of Personnel
 Administrative Hearing Commission
Boone County
Platte County Board of Election Commission
Callaway County Commission
Mississippi County Recorder of Deeds Office
St. Louis County
City of Archie
City of Liberty
University of Central Missouri
State Technical College of Missouri
Missouri Western State University
Missouri State University
University of Missouri
Summersville R2 School District
Kirksville RIII School District
West Plains Schools
Pettis County RV
City of Springfield
St. Francois County
Chariton County
Linn County
Davies County
Kearney Fire District
City of St. Charles
City of Springfield
Joint Committee on Public Employee Retirement
Prosecuting and Circuit Attorney's Retirement System
Missouri Local Government Employees Retirement System
Department of Corrections
Joint Committee on Administrative Rules
Department of Revenue
Office of the State Courts Administrator
Office of the Attorney General

SOURCES OF INFORMATION (continued)

Department of Public Safety
 Office of the Director
 Division of Fire Safety
Department of Natural Resources
Department of Economic Development
Missouri State Employees' Retirement System
Department of Agriculture
Missouri Department of Transportation
Department of Health and Senior Services
Office of Prosecution Services
Office of the Secretary of State
Department of Insurance, Financial Institutions and Professional Registration
Missouri Ethics Commission
Department of Elementary and Secondary Education
State Tax Commission
County Employees' Retirement Fund
City of Kansas City
Jackson County Board of Election Commission
St. Charles County Recorder of Deeds Office
Joplin Police Department
Springfield Police Department
Boone County Fire Protection District
City of Columbia
Wellsville-Middletown R-1 School District
Kansas City Police Department
St. Louis County Department of Justice Services

Ross Strobe



Acting Director
April 27, 2018