

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 2494-05
Bill No.: SCS for HCS for HB 795, 972, 1128, & 1161
Subject: Counties: Board of Equalization Members
Type: Original
Date: April 23, 2004

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
General Revenue	\$0 to (\$46,170)	\$0 or Unknown	\$0 or Unknown
Total Estimated Net Effect on General Revenue Fund	\$0 to (\$46,170)	\$0 or Unknown	\$0 or Unknown

**** Oversight assumes in FY 05 if the collection fee of 1% would not equal or be greater than the programming costs, provided a district were drawn that would require programming up-grades, then the fund balance would be negative.**

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Blind Pension Trust	(Unknown)	(Unknown)	(Unknown)
Total Estimated Net Effect on <u>All</u> State Funds*	(Unknown)	(Unknown)	(Unknown)

*** The amount of loss in revenue to the State's Blind Pension Trust Fund is indeterminable, however, Oversight assumes any loss would be minimal and less than \$100,000 annually.**

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 19 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Local Government*	(Unknown)	(Unknown)	(Unknown)

* Oversight assumes cost would exceed \$100,000.

FISCAL ANALYSIS

ASSUMPTION

Section 49.272 - Cass County - County Ordinances, Fines:

In response to identical legislation (fiscal note # 3788-01), Officials of the **Office of State Courts Administrator** assume this proposal would have no fiscal impact on the Courts.

Oversight assumes this proposal is permissive, however, should the Cass County Commission, by ordinance, place penalties on violations of county ordinances, the fines allowed would go to the County's General Revenue Fund and would be used to pay the costs of enforcement of such rules, regulations, or ordinances. Oversight assumes no State or local fiscal impact.

Section 49.650 - Counties power to adopt ordinances:

Oversight assumes this section is permissive, and only allows third classification County Commissions to enact certain ordinances. Oversight assumes no state or local fiscal impact.

ASSUMPTION (continued)

Section 50.339 - County Treasurer - Salary

Oversight assumes this proposal would allow the Cape Girardeau County's Salary Commission to equalize the County Treasurer's salary to an amount not greater than the amount set as the maximum compensation in Subdivision 1 of Subsection 1 of Section 50.343. **This proposal does not require the County Salary Commission to equalize the salary.** Oversight assumes that if the County Salary Commission would equalize the Treasurer's salary they would do so in 2004, and at their own discretion.

Oversight assumes this proposal is enabling legislation and is discretionary. Oversight assumes this proposal would have no local fiscal impact unless the Salary Commission would equalize the Treasurer's salary. Oversight assumes no state or local fiscal impact.

Section 50.515 - Counties Administrative Service Fees:

Oversight assumes the provisions of this section are discretionary, and would have no total fiscal impact to the county. In counties of the third classification the County Commission would be allowed, but not required, to impose an administrative service fee that could not exceed 5% of the total budget of the county fund, for the purpose recouping administrative costs made on the county's General Revenue Fund. **Oversight** assumes this would be a transfer of moneys, in an equal amount, from one county fund to another, which would result in no total fiscal impact to local government.

Section 50.740 - Third and Fourth Class County Treasurers duties:

Oversight assumes this section is procedural and would have no fiscal impact. This section would allow certain County Treasurers to issue only payroll checks before the budget estimate is filed with the County Commission.

Section 52.271 - County Collectors Staff Requirements:

Requires counties to allow the County Collector to "employ not less than one full-time Deputy", and "as many as necessary" to properly perform the duties of the office.

ASSUMPTION (continued)

Timing did not allow for local governments to respond, however, Oversight assumes that many counties have a full-time Deputy Collector and are allowed to employ part-time staff during peak times, for those counties there would be no cost. Oversight assumes this proposal requires one full-time Deputy and other staff as is deemed necessary. Oversight assumes for County Collectors that currently do not employ one full-time Deputy Collector there would be costs to those counties as would be costs for any additional staff. Oversight will show cost to certain counties as \$0 to (Unknown).

Section 64.520 and 64.805 - County Planning Commission

Oversight assumes this proposal is discretionary and would have no fiscal impact, unless the County Commission would raise the expense reimbursement rate that would be paid to members of Planning Commission. This proposal as written does not require County Commissions to increase the reimbursement rate, therefore, Oversight assumes no fiscal impact.

Section 67.320 - Jefferson County Municipal Court:

Oversight assumes this section is permissive and would have no fiscal impact to Jefferson County, unless the County Commission, at their discretion, would establish a county municipal court. The county would have the cost of staffing, maintaining and administering the court and would receive income from fines and costs. This proposal does not require the Jefferson County Commission to establish a county municipal court system. **Oversight** assumes no fiscal impact

Section 67.793 and 67.799 - Regional Recreation District:

In response to identical legislation (fiscal note # 2789-10), Officials from the **Department of Economic Development** assume this proposal does not fiscally impact their agency.

Officials of the **Department of Revenue** estimates to implement Section 67.799, the department would require 692 hours of programming or \$23,085 to allow for partial counties to enact regional recreation districts.

Certain counties would realize the cost of an election, which is required to establish a district, and the district would realize income generated by the sales tax, and would have

costs related to the operation and maintenance of the district. All amounts of income and costs are indeterminable.

ASSUMPTION (continued)

Section 67.1706 and 67.1754 - Metropolitan Districts:

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

Officials of **St. Louis County** assume no fiscal impact.

Officials of the **Department of Conservation** assume no fiscal impact.

Officials of the **Department of Natural Resources** assume no fiscal impact.

Section 67.2000 - Exhibition Center and Recreation Facility Act:

DOR officials stated that assume the provisions of **Section 67.2000** (Exhibition Center and Recreational Facility Act) would have fiscal impact to their department if a district were created that would encompass only a portion of the county. Officials estimate they would have costs of \$23,170 for 692 hours of programming.

Oversight will show fiscal impact to the **Department of Revenue - Division of Taxation** as \$0 to \$46,170. Oversight assumes if voters would **not** approve the district, there would be no fiscal impact, or if boundaries would be drawn to existing boundaries there would be no fiscal impact. If a county or city were broken down into areas, then fiscal impact for programming changes could be as much as estimated by the DOR. **Fiscal impact will be show as \$0 to \$46,170.**

Oversight assumes Section 67.2000 of this proposal is permissive and would require voter approval before any fiscal impact would be realized by the state or the new district. If the voters would approve the creation of an Exhibition Center and Recreation Facility District and approve a sales tax to fund the district, the Department of Revenue would collect the sales tax and would withhold a 1% collection fee. **The collection fee would be deposited in the State's General Revenue Fund.**

A district, if voter approved, would realize income generated by the sales tax, and would have costs related to the operation and maintenance of the district. All amounts of income and costs are indeterminable.

ASSUMPTION (continued)

Sections 67.2500 - 67.2530 - St. Charles Theater, Cultural Arts, and Entertainment District:

In response to identical legislation (fiscal note # 2861-04), Officials of the Department of Revenue, Department of Economic Development, Division of Tourism, and the State Courts Administrator assume no fiscal impact to their agencies.

Officials of the **Department of Transportation (MoDOT)** assume this legislation would allow Theater, Cultural Arts and Entertainment Districts to be formed by voters. Such districts would be political subdivisions of the state. Voters may approve a sales tax to fund the purposes of the district. Such purposes include, the funding, promoting and providing of educational, civic, musical, theatrical, cultural, and other entertainment events as well as the funding of the design, construction and improvement of public improvements and transportation projects in the district.

The number of Entertainment Districts that would be formed, the number that would want transportation improvements and the number of transportation improvements that may impact the state highway system is unknown. If the districts do not allocate funding for state transportation projects, this legislation would have no fiscal impact to MoDOT. However, if the districts do allocate funding for state transportation projects, this legislation would have a positive unknown fiscal impact.

Section 137.720 - County Assessment Fund

In response to almost identical legislation of this session, the **State Tax Commission** stated that this section changes the percentage of ad valorem tax collections to be put in the County's Assessment Fund. This proposal would transfer local funds from one local political subdivision to another local political subdivision. Officials stated the amount of funds that will be transferred from the collection of taxes to the County Assessment Fund is \$3,466,901. A breakdown by county is available in the Office of Oversight.

Jasper County officials stated that this would be a revenue enhancer to counties becoming a county of the first class after September 1, 1997.

Officials of the **Kansas City Manager's Office** stated that this proposal would impose an additional 1/8% fee to be paid by the City each year. Officials estimate cost to the City at \$100,000.

ASSUMPTION (continued)

Oversight assumes that any additional income would be withheld from taxing authorities and the State's Blind Pension Trust Fund. The amount of withholdings on a statewide basis, from Section 137.720, is indeterminable. Oversight will show Income to counties Assessment Fund as an Unknown amount, and an equal Loss of Revenue to taxing authorities. Oversight will show an estimated minimal Loss of Revenue to the State's Blind Pension Fund. The amount of loss is indeterminable. Cost on a statewide basis to taxing authorities would exceed \$100,000 annually.

Section 138.011 - County Board of Equalization, Membership Qualifications:

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

Officials of the **Kansas City Manager's Office** assume no fiscal impact.

Officials of the **Jasper County Commission** assume no fiscal impact.

Section 251.160 - 251.190 - Office of Administration, Technical Assistance, Local Government:

Officials of the **Office of Administration - Division of Budget and Planning**, and **Office of Administration - Division of Design and Construction** assume no fiscal impact.

Oversight assumes this section grants additional authorization to the Office of Administration, however, the Office of Administration is not required to do any of these new authorizations. Oversight assumes if the Office of Administration were to exercise any of their new authorizations, they would be able to request additional funding through the normal budgetary process.

Officials of the **Office of Secretary of State** stated that the provisions of Sections 251.160 to 251.190 makes changes relating to county government. The Office of Administration would promulgate rules for the implementation of this program. Based on experience with other divisions, the rules, regulations and forms issued by the Office of Administration could require as many as 8 pages in the Code of State Regulations. For any given rule, roughly half again as many pages are published in the Missouri Register as in the Code because cost statements, fiscal notes and the like are not repeated in the Code. These costs are estimated. The estimated cost of

a page in the Code of State Regulations is \$27.00. The estimated cost of a page in the Missouri Register is \$23.00. The actual cost could be more or less than the numbers given. The impact of

ASSUMPTION (continued)

this legislation in future years is unknown and depends upon the frequency and length of rules filed, amended, rescinded or withdrawn.

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process. Any decisions to raise fees to defray costs would likely be made in subsequent fiscal years.

Section 260.831 - Landfill Fees, County Commissions

Oversight assumes this section allows County Commissions as well as Industrial Development Authorities to use landfill fees for economic development within the county. Currently only Industrial Development Authorities are allowed to use the fees. **Oversight** assumes no state or local fiscal impact from the provisions of this section.

Section 304.010 - County Roads, Speed Limits

In response to almost identical legislation (fiscal note 3424-01) Officials of the **Department of Public Safety - State Highway Patrol** assume no fiscal impact.

Officials of the **Department of Transportation** assume no fiscal impact.

Oversight assume this is enabling legislation, and as written, would have no fiscal impact, unless the County's governing body would elect to initiate the regulation of county road speeds as authorized by this proposal.

Section 475.275 : Jackson County Conservator

In response to identical legislation (SB 1243) the following fiscal impact statements were issued:

Officials from the **Office of State Courts Administrator** assume this proposal would not fiscally impact their agency.

Officials from **Jackson County** did not respond to our request for fiscal impact. **Oversight** assumes an unknown costs for public administrator audits to be paid for by Jackson County.
ASSUMPTION (continued)

Section 479.020 - Kansas City Municipal Judges

Oversight assumes there would be no fiscal impact from the changes made in this section.

Section 537.550: Political Subdivisions, Fairs, Liability:

In response to identical legislation (HB 762) the following fiscal impact statements were issued:

Officials of the **Office of Attorney General** assume no fiscal impact.

Officials of the **Office of State Courts Administrator** assume no fiscal impact.

Officials of the **Department of Agriculture** assume no fiscal impact.

Officials of the **Cities of Ozark** and **Boonville** assume no fiscal impact.

Oversight assumes certain cities and counties would have insignificant cost in printing and posting signs. **Oversight** assumes there could be some savings from not having to purchase liability insurance.

For purposes of this fiscal note Oversight assumes no fiscal impact.

Section 644.032 - Sales Tax Exemption On Sales of Food In St. Louis County:

Officials of the **Department of Revenue** assume there would be no fiscal impact to their department.

Officials of the **Office of the Director of Administration** for St. Louis County stated that currently the county has no sales taxes (the tax in this section is for storm water control) that would be affected by this proposal. Officials stated that any future sales tax would generate 12% less revenue if food were exempt from a sales tax.

<u>FISCAL IMPACT - State Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
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GENERAL REVENUE FUND

<u>Income</u> to Department of Revenue			
1% sales tax collection fee. Sec. 67.2000	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>

<u>Potential Cost</u> to Department of Revenue			
from changes in Section 67.799 and	<u>\$0 to (\$46,170)</u>	<u>\$0</u>	<u>\$0</u>
67.2000 for programming costs			

ESTIMATED NET EFFECT TO GENERAL REVENUE FUND	<u>** \$0 to (\$46,170)</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
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BLIND PENSION TRUST FUND

<u>Loss of Revenue</u> to Blind Pension Trust Fund (Sections 137.720)	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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ESTIMATED NET EFFECT TO BLIND PENSION TRUST FUND STATE SCHOOL MONEYS FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**** Oversight assumes in FY 05 if the collection fee of 1% would not equal or be greater than the programming costs, provided a district were drawn that would require programming up-grades, then the fund balance would be negative.**

<u>FISCAL IMPACT - Local Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
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JACKSON COUNTY (Section 475.275)

<u>Costs</u> - annual audit for public administrator	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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ESTIMATED NET EFFECT ON JACKSON COUNTY	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**CASS COUNTY GENERAL
REVENUE FUND**

<u>Income</u> to County GRFund from fines	Unknown	Unknown	Unknown
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<u>Cost</u> to County GRFund for Enforcement of violations	(Unknown)	(Unknown)	(Unknown)
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ESTIMATED NET EFFECT TO CASS COUNTY GENERAL REVENUE FUND (Section 49.272)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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**CERTAIN COUNTIES GENERAL
REVENUE FUND (Section 52.271)**

<u>Cost</u> to Certain Counties for County Collector additional staff (Section 52.271)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
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**EXHIBITION CENTER AND
RECREATION FACILITY
DISTRICT FUND (Section 67.2000)**

<u>Income</u> to Exhibition Center and Recreation Facility District from voter approved sales tax	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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<u>Cost</u> to Exhibition Center and Recreation Facility District from operation and maintenance of the dist, election cost, etc.	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>
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ESTIMATED NET EFFECT TO EXHIBITION AND RECREATION FACILITY DISTRICT FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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**COUNTY OF ST. CHARLES (Sections
67.2500 etal.)**

Income to Theater, Cultural Arts, and
Entertainment District Fund from local
sales tax

Unknown

Unknown

Unknown

Cost to Entertainment District for
programs, administration

(Unknown)

(Unknown)

(Unknown)

**ESTIMATED NET EFFECT TO ST.
CHARLES COUNTY SPECIAL
FUND**

\$0

\$0

\$0

COUNTIES ASSESSMENT FUND

Income to County Assessment Funds
additional withholdings from taxing
authorities (Sections 137.720)

\$3,466,901

\$3,466,901

\$3,466,901

LOCAL TAXING AUTHORITIES

Loss of Revenue to Taxing Authorities
from additional withholdings for County
Assessment Funds (Sections 137.720)

(\$3,466,901)

(\$3,466,901)

(\$3,466,901)

**ESTIMATED NET EFFECT TO
LOCAL GOVERNMENT ***

(Unknown)

(Unknown)

(Unknown)

*** Negative net effect impact is created by Section 52.271, additional staff for County Collectors, and by Section 475.275 which is an annual audit of the Jackson County Public Administrator. Oversight assumes costs on a statewide basis would exceed \$100,000 for the provisions of Section 52.271.**

FISCAL IMPACT - Small Business

Small business located in any county or city that would receive voter approval to impose a sales tax would have fiscal or administrative impact from collection and administration of the tax.

DESCRIPTION

This substitute changes the laws regarding county government. In its main provisions, the substitute:

Section 49.272- Under current law, the Boone County Commission is authorized to impose a civil fine of not more than \$1,000 for misdemeanor county ordinance violations; and the county counselor, rather than the county prosecuting attorney, is required to prosecute these violations. Fines are paid into the County General Revenue Fund and used to pay for the cost of enforcement of the ordinances.

This bill authorizes the Cass County Commission to impose these fines.

Section 49.650 - Counties Ordinances

This bill authorizes all counties without a charter form of government to adopt ordinances or resolutions related to its property, affairs, and local government. The bill limits the types of ordinances that may be passed. Ordinances may be submitted to the voters for approval. No county may pass an ordinance which will submit a tax to the voters without authorization by the General Assembly or pass an ordinance that governs any railroad, telecommunications or wireless company, public utility, electric cooperative, or municipal utility.

Under current law, only counties of the first, second, or fourth classification may adopt ordinances related to their property, affairs, and local government.

Section 50.339 - Cape Girardeau County Treasurer, Salary

Allows the salary commission of Cape Girardeau County to determine in 2004 whether to equalize the base salary of the County Treasurer to an amount not greater than the current maximum statutory salary for treasurers in counties of the first classification;

Section 50.515 would allow any county, by order, to impose an administrative service fee on the County Park Fund, Road and Bridge Fund, or any specific purpose Capital Improvements Fund. The fee could only be imposed to recoup expenditures made from the County General Revenue Fund for providing administrative services to those funds. The administrative service fee could

DESCRIPTION continued

not exceed three percent of the total budget of the fund on which the fee would be imposed, except in any county of the third classification, in which the fee could not exceed five percent.

Section 50.740 authorizes county treasurers in counties of the third and fourth classification to issue payroll checks before the filing of the county budget estimates;

Section 52.271 allows the county collector to employ at least one full time deputy and as many as necessary to perform the duties of the office;

Sections 64.520 and 64.805 increases the maximum reimbursement rate for members of county planning commissions. In second and third classification counties, the rate of reimbursement for expenses would increase from \$15 to \$25 per meeting. In counties with alternative county planning and zoning, the rate will increase from \$10 to \$25. The bill also deletes the maximum number of meetings for which the members may be reimbursed.

Section 67.320 would allow the Jefferson County Commission to establish a county municipal courts and to adopt orders with penal provisions in the areas of traffic violations, solid waste management, and animal control. The court would only have jurisdiction over violations of county ordinances and municipal ordinances, provided the municipality had a contract with the county to prosecute and punish violations of the municipal ordinances.

Sections 67.793 and 67.799 Currently enables the creation of regional recreation districts. This proposal would permit a county to establish a regional recreation district on undeveloped property if all persons owning property within the proposed district consent and there are no eligible qualified voters residing within the district. Otherwise, the eligible and qualified voters of the district would approve the formation of the district by a public vote. The act also permits a sales tax to be submitted for a vote for the district under similar terms as above.

Section 67.1706 and 67.1754 of this act assigns the sole duty of the metropolitan district to the development, operation and maintenance of a public system of interconnecting trails and parks. This act goes on to state that the district shall not substitute for the powers and responsibilities of other conservation and environmental regulatory agencies. Finally, this act specifically states that nothing in the statute shall authorize the district to regulate water quality, watershed or land use issues in the counties comprising the district.

Section 67.2000 creates the "Exhibition Center & Recreation Facility District Act". The act enables citizens of Cole, Jefferson, Jasper, Newton, Buchanan, Wright, Camden, Miller, and Morgan counties to petition to create an exhibition center & recreation facility district. At least fifty property owners in the county must sign the petition.

DESCRIPTION continued

The petition must include the petitioners names, a description of the district's boundaries, and the name of the proposed district. Once the petition is filed, the governing body may approve a resolution to the create the district. Following a public hearing, the governing body may adopt an order establishing the proposed district.

A board of trustees is created to administer any district created and the expenditure of revenue that accompanies such district. The governing body of each county within the district shall appoint four residents from the portion of the county within the district to serve on the board. At least one member of the board shall be the owner of a business in the district and at least one member shall be the owner of a lodging facility in the district. Two of the members of the board must reside in the district. The board will have the power to have a seal, sue and be sued, enter into contracts or other agreements affecting the affairs of the district, to borrow money, to issue bonds, to acquire and dispose of real and personal property, to refund bonds without an election, to manage the affairs of the district, to hire agents, and to amend and adopt bylaws.

The district may submit to its voters a sales tax of up to one-quarter of one percent. The act includes ballot language to that effect. The act also includes the creation of a fund to receive such sales tax revenue and instructs the Director of the Department of Revenue to authorize disbursements to the district. The tax would be reduced automatically to a rate of one-tenth of one percent after twenty-five years unless an extension is voted upon by the voters in the district. This act makes a technical change to delete the requirement that the Treasurer make the disbursements in the case of an overpayment, as such is not required for non-state funds.

Sections 67.2500 - 67.2530 of this proposal enables Saint Charles County to establish a theater, cultural arts, and entertainment district. The sales tax in the district shall be up to one-half of one percent. The act establishes minimum criteria for the formation of the district, including land area, and petition requirements.

The district will be controlled by a board of directors, the number of which must be specified in the petition. The act lays out criteria for the board of directors. The board has various powers, including the power to issue bonds. The bonding power is provided in detail in the act.

Public meetings regarding the formation of the district must take place before the governing body of the county can put the proposal to a vote of the people in the proposed district. Once the governing body of the county approves a resolution to establish the district, a vote is authorized. After it is approved, the district shall be formalized by an ordinance from the governing body.

DESCRIPTION continued

The proposal allows for subdistricts in the district that may oppose the creation of the district and thereby avoid the sales tax to support the district. The act establishes a procedure for forming a governing body for a subdistrict.

If there are no registered voters in a subdistrict, one or more property owners who collectively own one or more parcels of real estate comprising at least a majority of the land situated in the proposed subdistricts within the proposed district may file a petition with the circuit court requesting the creation of a theater, cultural arts, and entertainment district. The circuit clerk of the county in which the petition is filed pursuant to this section shall present the petition to the judge, who shall set the petition for hearing. The court shall hear the case without a jury. If the court determines the petition is defective or the proposed district or its plan of operation is unconstitutional, it shall refuse to incorporate the district. If the court determines the petition is not legally defective and the proposed district and plan of operation are not unconstitutional, the court shall order an election for voter approval and certify the questions to the circuit clerk.

The proposal contains ballot language for the formation and possible dissolution of the district. In the event that a district is dissolved, the act contains provisions to govern such dissolution.

The sales tax is to be collected by the municipality and placed into a special trust fund for the purposes of the district. The proposal also contains sourcing language for the treatment of out-of-district purchases.

Section 137.720 changes the percentage of property tax collections that are deposited in the respective county assessment funds, based upon county classifications. The amendment requires the State Tax Commission to conduct a study to determine the impact of the increased fees on assessed valuation. These changes shall expire on December 31, 2009 (Section 137.720)

Section 138.011 prohibits any municipal official, member of a school board, or an employee of a school district from serving on a County Board of Equalization in counties with a charter form of government;

Section 251.160 -251.190 authorizes the Office of Administration to provide technical assistance, prepare technical publications, and make grants to local governments, including unincorporated areas of counties adopting a plan regarding local planning and land development. The bill also expands the areas or issues that can be addressed through comprehensive planning. The state office is authorized to prepare model ordinances, manuals, and other technical publications and distribute them to local governments,

DESCRIPTION continued

Section 260.831 allows County Commissions and industrial development authorities to use landfill fees for economic development within the county. Currently, these fees are used only by industrial development authorities.

Section 304.010 allows any second, third, or fourth classification county to set by ordinance countywide speed limits on roads within unincorporated areas of the county;

Section 475.275 requires the Public Administrator of Jackson County, who is serving as a conservator, to have pooled accounts audited at least once a year. The audit must review all receipts and disbursements of each estate account and a CPA must report to the judge about each account. The county is responsible for the expense of the audit.

Under this act, an account cannot be considered pooled unless: (1) It is maintained at a bank or saving and loan institution; (2) It is titled to reflect that the account is being held by a fiduciary; and (3) The fiduciary maintains records that contain a statement of all accretions and disbursements and are maintained in the ordinary course of business.

Section 479.020 would make Kansas City Municipal Judges subject to court management, case docketing, by the Presiding Judge, and would place them under the rules of the Circuit Court of which the municipal divisions are a part. Kansas City Municipal Judges are currently exempt from the general administrative authority and rules of the Circuit Court and of the Presiding Judge of the Circuit.

Section 493.050 - Under current law, a newspaper must be published regularly and continuously for a period of three years before it is qualified to publish public advertisements, orders of publication, and legal publications affecting the title to real estate. This bill states that when a county is served by only one newspaper that has been published regularly and has met all other statutory requirements, the newspaper is qualified to publish these notices. This provision expires June 30, 2006.

Section 537.550 relieves counties, cities and villages with fewer than 10,000 inhabitants of liability for the injury or death of any person attending any fair, festival, or similar gathering organized or sponsored by the county or municipality. The county or municipality must post a sign at the gathering stating that the county or municipality is not liable for injury or death resulting from the inherent risks of participating in an activity.

DESCRIPTION continued

Section 644.032 provides that a sales tax in St. Louis County cannot be imposed on the sales of food;

Section 1 states that nothing in Chapter 61, RSMo, shall require the County Commission to hire a County Engineer. The County Commission would be allowed to hire an individual based the persons education and training.

Section 493.050 has an emergency clause.

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

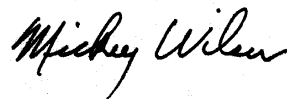
SOURCES OF INFORMATION

Department of Public Safety - State Highway Patrol
Department of Transportation
State Tax Commission
Kansas City Manager
Jasper County Commission
Office of Administration
Office of Secretary of State
Office of State Court Administrator
Office of Attorney General
Department of Agriculture
City of Ozark
City of Boonville
Director of Administration - St. Louis County

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NOT RESPONDING

Timing requirements would not allow local governments to respond in a timely manner.
Office of Administration - Division of Intergovernmental Relations

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA
Director
April 23, 2004