

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 2942-01
Bill No.: HB 1067
Subject: Political Subdivisions; Personal Property Tax; Fines
Type: Original
Date: March 8, 2004

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

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

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 3 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	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of State Courts Administrator (CTS)** state this proposal would allow, through intergovernmental agreements, the collection of traffic fines, parking fines, towing and vehicle immobilization fees, and the penalties and court costs associated with those fines and fees at the same time as the collection of a taxpayer's personal property taxes.

CTS states it has no way of estimating how much additional revenue may be realized as a result of this legislation. In addition, CTS states there may be some, as of now unknown, costs relating to data extraction, but CTS would not anticipate a significant fiscal impact on the judiciary.

Officials from **Platte County** state software programming could cost over \$50,000 not including the cost of adding employees to accomplish the tasks of data entry and collecting the fees involved.

Officials from the **Department of Revenue - State Tax Commission** state this proposal could cause additional administrative duties for county collectors.

Oversight assumes since the language in this proposal is permissive, political subdivisions would implement these procedures if the resulting revenues would exceed expected costs.

<u>FISCAL IMPACT - State Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

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

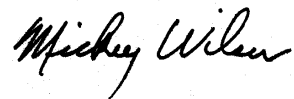
DESCRIPTION

This proposal allows, through intergovernmental agreements, the collection of traffic fines, parking fines, towing and vehicle immobilization fees, and the penalties and court costs associated with those fines and fees at the same time as the collection of a taxpayer's personal property taxes.

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 State Courts Administrator
Platte County
Department of Revenue -
State Tax Commission



Mickey Wilson, CPA
Director
March 8, 2004