

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 3881-02
Bill No.: HB 1560
Subject: Emergency Services: Taxation
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>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 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 of the **Department of Health and Senior Services** assume no fiscal impact.

Officials of the **Department of Economic Development - Public Service Commission and Public Counsel**, assume no fiscal impact.

In response to almost identical legislation of the 2002 session, the **Department of Revenue - Sales Tax Division**, assumed no fiscal impact.

The **Jasper County Commission** assumes the imposition of the tax would help counties to pay for emergency operations.

Oversight assumes this is enabling legislation and would have no fiscal impact, unless the provisions of this proposal would be enacted by the County Commission with voter approval. As written this proposal does not require locals to place the issue of a sales tax for emergency services before the voter, therefore, Oversight will show fiscal impact to local government as \$0.

<u>FISCAL IMPACT - State Government</u>	FY 2005	FY 2006	FY 2007
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	\$0	\$0	\$0
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<u>FISCAL IMPACT - Local Government</u>	FY 2005	FY 2006	FY 2007
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	\$0	\$0	\$0
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FISCAL IMPACT - Small Business

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

DESCRIPTION

This bill allows counties that already have established emergency telephone service 911 boards pursuant to Section 190.309, RSMo, to impose a county sales tax for emergency services without establishing an emergency services board pursuant to Section 190.335. The bill contains 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.

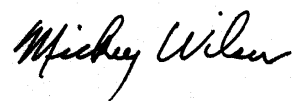
SOURCES OF INFORMATION

Department of Revenue
Department of Health and Senior Services
Department of Economic Development - Public Service Commission
and Public Counsel
Jasper County Commission

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NOT RESPONDING

Numerous Counties on Oversight's Response List.

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

Mickey Wilson, CPA
Director
March 8, 2004