

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4015-04  
Bill No.: SS for SCS for HCS for HB 1182 with SA 1, SA 2, SA 4, SA 5, and SA 6  
Subject: Insurance Dept.; Taxation and Revenue - General  
Type: Original  
Date: May 12, 2004

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>
General Revenue	(Unknown to exceeding \$1,312,943)	(Unknown to exceeding \$158,680)	(Unknown to exceeding \$160,153)
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>(Unknown to exceeding \$1,312,943)</b>	<b>(Unknown to exceeding \$158,680)</b>	<b>(Unknown to exceeding \$160,153)</b>

<b>ESTIMATED NET EFFECT ON STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>
Blind Pension	\$0	(Unknown)	(Unknown)
Conservation	(Unknown)	(Unknown)	(Unknown)
Parks and Soil	(Unknown)	(Unknown)	(Unknown)
School District Trust	(Unknown)	(Unknown)	(Unknown)
MoSMART**	\$0	\$0	\$0
Controlled Substance Abuse Clean-Up	Unknown	Unknown	Unknown
<b>Total Estimated Net Effect on <u>All</u> State Funds</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>

**\*\* Oversight assumes all grants will equal stamp tax revenue and the net result will be \$0.**

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 14 pages.

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

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>
<b>Local Government</b>	<b>(Unknown)</b>	<b>(Unknown)</b>	<b>(Unknown)</b>

### **FISCAL ANALYSIS**

#### **ASSUMPTION**

Officials from the **Department of Social Services**, **Department of Public Safety - Missouri State Water Patrol**, **Kansas City Area Transit Authority**, **Department of Mental Health**, **Office of State Treasurer**, and **Missouri State Tax Commission** assume the proposal will have no fiscal impact on their organizations.

Officials from the **Department of Corrections (DOC)** state the DOC cannot predict the number of new commitments which may result from the creation of the offenses(s) outlined in this proposal. An increase in commitment depends on the utilization by prosecutors and the actual sentences imposed by the court.

If additional persons are sentenced to the custody of the DOC due to the provisions of this legislation, the DOC will incur a corresponding increase in operational cost through supervision provided by the Board of Probation and Parole (FY 03 average of \$3.15 per offender, per day or an annual cost of \$1,150 per offender per year).

Supervision by the DOC through probation or incarceration would result in some additional costs, but it is assumed the impact would be \$0 or a minimal amount that could be absorbed within existing resources.

Officials from the **Office of Attorney General (AGO)** state it assumes that it would handle appeals from any taxes imposed under the provisions formerly included in SB 822. Because the

ASSUMPTION (continued)

AGO assumes a relatively small number of appeals, the AGO assumes costs can be absorbed (sections 144.530, 144.536, 144.539, 144.542, 144.545, 144.548, 144.557, and 144.563). The AGO assumes that the remainder of the provisions will create no fiscal impact.

Officials from the **Office of the Secretary of State (SOS)** state this proposal provides two amendments pertaining to a tax credit. Based on experience with other divisions, the rules, regulations and forms issued by the Department of Revenue could require as many as 18 pages in the *Code of State Regulations*. For any given rule, roughly one-half again as many pages are published in the *Missouri Register* as are published in the Code because cost statements, fiscal notes and notices are not published in the Code. The estimated cost of a page in the *Missouri Register* is \$23.00. The estimated cost of a page in the *Code of State Regulations* is \$27.00. The actual costs could be more or less than the numbers given. The fiscal impact of this legislation in future years is unknown and depends upon the frequency and length of rules filed, amended, rescinded and withdrawn. The SOS estimates the cost of this legislation to be \$1,107 [(18 pp x \$27) + (27 pp x \$23)].

**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.

Officials from the **Office of Administration - Division of Budget and Planning (BAP)** provide the following assumptions relating to the proposal:

148.330.2: Brings the County Stock Insurance Fund back into the State Treasury. This could impact total state revenue. This fund receives approximately \$5 million per year plus earned interest.

348.430.3: Establishes January 1, 1999 and all years thereafter as eligible to claim tax credits on a quarterly basis. This could increase utilization of tax credits and reduce general revenue.

348.430.4: Allows for the immediate use of tax credits by a contributor and allows for tax credits to be carried back three years. This could generate refunds of general revenue that could be substantial (in excess of \$1 million).

348.432.4: Adds eligible new generation processing entity or Limited Liability Corporations (LLC) to those cooperatives that participate in the new generation cooperative tax credit program. Also, allows for utilization of tax credits on a quarterly basis. This could increase utilization of tax credits and reduce general revenue.

ASSUMPTION (continued)

**SA1**

135.481.1 (2) 8 – Appears to expand eligibility for distressed community tax credits. This could increase utilization of these credits and reduce general and total state revenues.

**SA2**

135.562 – Creates the Accessible Home Tax Credit Program. This provides a tax credit for modifying a dwelling for a disabled person. These tax credits cannot exceed \$100,000 in the aggregate. The BAP assumes this limit would be reached. This proposal becomes effective for tax years beginning Jan. 1, 2005. Thus, BAP assumes the first impact of this would be evident in FY 2006, when there is a negative \$100,000 impact to general and total state revenues.

**SA4**

137.100 -- Exempts certain specific transactions from taxation. The BAP defers to the DOR for an estimate of the impact of this amendment.

**SA5**

144.530 – Creates a tax on marijuana and other controlled substances. This could increase general revenue and total state revenues.

**SA6**

100.710 (9) – Makes H&R Block eligible for BUILD credits for their expansion in downtown Kansas City. This could reduce general and total state revenues. Section 100.850.5 states the tax credit for H&R Block shall not exceed \$950,000 annually, raising the total for this credit from \$11 million to \$11,950,000 annually.

Officials from the **Department of Insurance (INS)** state currently the tax credits are allowed to be taken annually and are applied against the County Stock Fund. No funds collected in the county stock fund are deposited into General Revenue (GR). All funds are distributed to the county treasurer and school district in which the principal office of the company is located. This change shifts the liability of the tax credits to GR, which previously was not impacted by the redeemed credits against County Stock Funds.

In 2002, there were no agricultural, new generation cooperative or new generation processing entity tax credits taken against the County Stock Fund. In 2001, there were \$303,633 in agricultural utilization credits taken by county stock companies. Legislation allows these tax credits to now immediately apply to three prior tax years. The INS anticipates, at a minimum, an amount equal to that used in 2001 would be used against prior tax years. This would create a tax liability to General Revenue of approximately \$300,000, which had not been calculated before. The INS also anticipates that future tax burdens would be increased to General Revenue. It is anticipated that more entities would purchase and use these tax credits if allowed to take them

ASSUMPTION (continued)

against quarterly taxes. The fiscal impact is estimated at a range of \$300,000 loss of revenue to GR to an unknown loss of revenue to GR. The State would also lose interest earned on premium tax collected through the year if credits are allowed on a quarterly basis.

The INS would require contract computer programming of \$54,400 (640 hours @ \$84/hour) to make modifications to the premium tax system so credits could be processed quarterly.

The INS estimates an unknown loss of premium tax revenue to GR, the County Foreign and the County Sock funds due to new or modified tax credits. Additional resources may be required for contract computer programming, but is not estimated at this time.

**Oversight** assumes this proposal has no net impact on the state since the proposal does not increase or reduce the amount of tax credits available. Also, **Oversight** assumes that a small number of insurance companies would claim the tax credits quarterly. INS could absorb costs related to this proposal by maintaining a manual or personal computer based system for the insurance companies that take the tax credits rather than reprogramming their system. Should more than a few insurance companies take the quarterly tax credit or should other existing premium tax credits be allowed to be taken quarterly, the INS could request additional funding through the appropriation process.

### **Senate Amendment #2**

In response to a similar proposal (SB 1282), agencies provided the following assumptions:

Officials from the **Department of Revenue (DOR)** state this legislation creates a tax credit for any taxpayer, defined by the statute as any non-corporate taxpayer, who incurs costs for the purpose of making all or any portion of such taxpayer's principal dwelling accessible to an individual with a disability who permanently resides with the taxpayer. The credit is graduated according to the taxpayer's federal adjusted gross income, is equal to fifty percent of the costs incurred, not to exceed two thousand five hundred dollars, and is refundable. The legislation limits the aggregate amount of all tax credits allowed to one hundred thousand dollars per tax year, and designates credit availability on a first-come, first-served basis.

DOR assumes the refundable nature of the credit as drafted will limit the availability of the credit to 40 taxpayers per year. Therefore, DOR will not request additional FTE at this time. If DOR is wrong in the assumption, the following FTE will be needed :

ASSUMPTION (continued)

Personal Tax will need One Tax Season Temporary to handle the additional key entry and pre-edit of the credit; One Tax Processing Tech I for every 30,000 additional errors created by this legislation; and One Tax Processing Tech I for every additional 3,000 pieces of correspondence created by this legislation.

Customer Assistance anticipates that there will be additional telephone calls to the income tax hotline regarding this credit and calls on the adjusted notices of refunds that are denied because of documentation on the credit. One Tax Collection Tech I will be needed for every 24,000 additional calls received on telephone number 751-3505. One Tax Collection Tech will be needed for every 15,000 calls received on 751-7200 regarding billings due to this credit. This credit could increase walk-ins and phone calls. One Taxpayer Services Rep I will be needed for every 2,149 additional walk-ins.

DOR assumes this tax credit is likely to require a change in procedure in the Division of Taxation for keeping track of the amount of tax credits used in a given year. This would require a change in procedure and in information technology to accommodate the credit. The Division of Taxation would have to modify the individual income tax system and PC systems to allow for taxpayers to take the credit. DOR estimates that 1,384 hours of programming and testing will be needed at a cost of \$46,170. State Data Center costs are estimated to be \$9,007.

DOR assumes the tax credit is likely to cause taxpayer confusion because the tax credit is requested after the taxpayer has remodeled and has filed their taxes, but may not be available to the taxpayer since the credit has a \$100,000 annual cap. The Division of Taxation would have to issue Notices of Adjustment to taxpayers who believed they were eligible for the credit, but could not receive the credit due to the cap. DOR assumes an unknown cost for postage will be needed.

DOR assumes certification or pre-certification for eligibility for the credit would be necessary to ensure the credit is given to persons whom the credit is intended to benefit. There should be some method to certify that an individual is disabled as defined by the statute. Pre-certification for eligibility for the credit would be beneficial to both the Division of Taxation and to the taxpayer, but would require administrative costs.

Since **Oversight** assumes the number of taxpayers that would actually take advantage of this credit will be smaller than the work measures listed by DOR for additional staff, **Oversight** assumes any FTE needed could be requested in the normal budget process. The programming costs and State Data Center charges are reflected in the fiscal impact.

ASSUMPTION (continued)

**Senate Amendment #4**

In response to a similar proposal (SB 1298), agencies provided the following assumptions:

Officials from the **Department of Revenue** (DOR) assumed there would be no administrative impact to their organization. DOR officials assumed this proposal could result in unknown reductions in property and sales taxes.

Officials from the **Department of Economic Development** assumed this proposal would result in no impact on their organization.

Officials from the **Bi-State Development Agency** (Bi-State) assumed this proposal would allow Bi-State to participate in the specific asset financing transactions defined in the proposal. Bi-State officials stated their organization would not enter into such transactions unless there was a net benefit to Bi-State.

**Oversight** assumes that this proposal would exempt from sales and property taxation those assets transferred to third parties as a result of certain structured financing agreements.

**Oversight** notes the existing statutory exemption exempts from taxation only assets owned by, and sales to, the interstate compact agencies. **Oversight** assumes the proposal would result in unknown reductions in local sales and property tax collections for political subdivisions where otherwise taxable property related to interstate compact agencies is located.

In addition, **Oversight** assumes there could be an unknown negative impact to the Blind Pension Fund from reduced property tax collections, and to the General Revenue Fund, School District Trust Fund, Conservation Fund, and Parks and Soils Fund from reduced sales tax collections. The first fiscal impact of this proposal could be for sales taxes collected in FY 2005, and for 2005 property taxes collected in FY 2006.

**Senate Amendment #5**

In response to a similar proposal (SB 822), agencies provided the following assumptions:

Officials of the **Department of Health and Senior Services, Department of Public Safety (DPS) - Missouri State Highway Patrol, DPS - Capitol Police, Missouri National Guard** and **Office of Prosecution Services** assume this legislation would not fiscally impact their agencies or any costs can be absorbed.

ASSUMPTION (continued)

Officials of the **Office of the State Public Defender** assume existing staff could provide representation for those few cases rising from this legislation or the additional cases that may go to trial, especially if prosecutors were to use this as a plea-bargaining chip.

Passage of more than one bill increasing penalties on existing crimes or creating new crimes would require the State Public Defender System to request increased appropriations to cover the cumulative cost of representing indigent persons accused in the now more serious cases or in the new additional cases.

Officials of the **Department of Revenue (DOR)** state this legislation requires DOR to create tax stamps for controlled substances. It also requires DOR to assess taxpayers who fail to pay the tax due. The ongoing work with various law enforcement agencies will consume most of the one FTE's time.

The selling of the stamps for controlled substances can be handled with existing resources. The administrative impact for the Division of Taxation and Collection will be the assessment of the tax when DOR becomes aware of a dealer not paying tax. DOR assumes Business Tax will need two Tax Processing Technicians to handle the assessments, the inquiries, the follow up and tracking, as well as continually work with law enforcement agencies.

A complete new system will need to be developed to track the tax due, produce assessments, age the delinquency, etc, and a complete system test. DOR estimates that the above changes will require 6,228 hours of programming at an estimated cost of \$207,766. The State Data Center cost to implement the proposed legislation will be \$40,530.

**Oversight** assumes, due to the nature of the tax, little of the tax will be collected.

#### **Senate Amendment #6**

**Oversight** assumes the increase in the aggregate amount of tax credits will be used in FY 05.

**This proposal will impact Total State Revenue.**

FISCAL IMPACT - State Government

FY 2005

FY 2006

FY 2007

#### **GENERAL REVENUE FUND**

HWC:LR:OD (12/02)



**Income - General Revenue Fund**

Controlled Substance Stamp Tax (SA #5)	Unknown	Unknown	Unknown
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**Costs - Department of Revenue**

Personal service (2 FTE) (SA #5)	(\$33,067)	(\$40,672)	(\$41,689)
Fringe benefits	(\$13,690)	(\$16,838)	(\$17,259)
Expense and equipment	(\$12,713)	(\$1,170)	(\$1,205)
Programming costs (SA #2)	(\$55,177)	\$0	\$0
Programming costs (SA #5)	<u>(\$248,296)</u>	<u>\$0</u>	<u>\$0</u>
Total <u>Costs</u> - Department of Revenue	(\$362,943)	(\$58,680)	(\$60,153)

**Loss - General Revenue Fund**

Sales taxes (SA #4)	(Unknown)	(Unknown)	(Unknown)
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**Loss - Department of Revenue**

Accessible Home Tax Credit Program* (SA #2)	\$0	(\$0 to \$100,000)*	(\$0 to \$100,000)*
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**Loss - General Revenue Fund**

Increase in the annual limit for tax credits for the BUILD program (SA #6)	(\$950,000)	\$0	\$0
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**Transfer-Out - MoSMART**

25% of Stamp tax revenue (SA #5)	(Unknown)	(Unknown)	(Unknown)
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**Transfer-Out - Controlled Substance Clean-Up Fund**

25% of Stamp tax revenue (SA #5)	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**ESTIMATED NET EFFECT ON  
GENERAL REVENUE FUND**

<b><u>(Unknown to exceeding \$1,312,943)</u></b>	<b><u>(Unknown to exceeding \$158,680)</u></b>	<b><u>(Unknown to exceeding \$160,153)</u></b>
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**\* SUBJECT TO APPROPRIATION**  
**FISCAL IMPACT - State Government**

FY 2005

FY 2006

FY 2007

**BLIND PENSION FUND**

Loss - Blind Pension Fund

Property taxes (SA #4)	\$0	(Unknown)	(Unknown)
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**ESTIMATED NET EFFECT ON  
BLIND PENSION FUND**

	<u>\$0</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**CONSERVATION FUND**

Loss - Conservation Fund

Sales taxes (SA #4)	(Unknown)	(Unknown)	(Unknown)
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**ESTIMATED NET EFFECT ON  
CONSERVATION FUND**

	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**PARKS AND SOIL FUNDS**

Loss - Parks and Soil Funds

Sales taxes (SA #4)	(Unknown)	(Unknown)	(Unknown)
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**ESTIMATED NET EFFECT ON  
PARKS AND SOIL FUNDS**

	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**SCHOOL DISTRICT TRUST FUND**

Loss - School District Trust Fund

Sales taxes (SA #4)	(Unknown)	(Unknown)	(Unknown)
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**ESTIMATED NET EFFECT ON  
SCHOOL DISTRICT TRUST FUND**

	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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FISCAL IMPACT - State Government

FY 2005

FY 2006

FY 2007

**MoSMART FUND**

Transfer-In - MoSMART

25% of Stamp tax revenue (SA #5)	Unknown	Unknown	Unknown
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Transfer-Out - MoSMART

Grants to law enforcement and fire departments\*\* (SA #5)

(Unknown)**	(Unknown)**	(Unknown)**
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**ESTIMATED NET EFFECT ON  
MoSMART FUND\*\***

<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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**\*\* Oversight assumes all grants will  
equal stamp tax revenue and net to \$0.**

**CONTROLLED SUBSTANCE  
CLEAN-UP FUND**

Transfer-In - Controlled Substance  
Clean-Up Fund

25% of Stamp tax revenue (SA #5)	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
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**ESTIMATED NET EFFECT ON  
CONTROLLED SUBSTANCE  
CLEAN-UP FUND**

<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
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FISCAL IMPACT - Local Government

FY 2005	FY 2006	FY 2007
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**POLITICAL SUBDIVISIONS**Revenue reduction

Property and sales taxes (SA #4)	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**ESTIMATED NET EFFECT ON  
POLITICAL SUBDIVISIONS**

<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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FISCAL IMPACT - Local Government

FY 2005	FY 2006	FY 2007
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**LOCAL LAW ENFORCEMENT AND  
FIRE DEPARTMENTS**

Income - Local Law Enforcement and  
Fire Departments

Grants (SA #5)	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
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**ESTIMATED NET EFFECT ON  
LOCAL LAW ENFORCEMENT AND  
FIRE DEPARTMENTS**

<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
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FISCAL IMPACT - Small Business

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

DESCRIPTION

This proposal pertains to agriculture programs.

The change in this proposal provides the county stock insurance fund shall be included in the calculation of total state revenue.

SECTION 148.330 - Pertaining to agricultural tax credits. This section makes changes to subsection 4 of Section 148.330, RSMo, with regard to holding both schools and counties harmless with the apportioned moneys from the county stock insurance fund. Language has been added that would put the county stock insurance fund back onto general revenue.

SECTIONS 348.430 through 348.432 - Pertaining to agricultural tax credits. These sections allow contributors to take the tax credits for new generation cooperatives and new generation processing entities on a quarterly basis. An allowance is made for tax credits allowed under this section to be carried back to any of the contributor's three prior tax years and forward to any of the contributor's five subsequent taxable years and the new owner of the tax credits issued pursuant to Section 348.430 has the same rights in the credit as the contributor.

These sections deal with the new generation cooperative incentive tax credit and adds language that would enable those persons holding such credits to claim them on a quarterly basis. Language here that mirrors the "carry back three prior tax years and forward any five" is added to by new language that clarifies that option can be entertained regardless of the type of tax liability to which such credits are applied.

DESCRIPTION (continued)

This proposal will enable a taxpayer making less than \$30,000 per year who modifies their home to be accessible to a disabled person who resides with the taxpayer to claim a credit against their

income tax for one hundred percent of the costs of modification, up to \$2,500. For taxpayers making between \$30,000 and \$60,000, a credit will be allowed in the amount equal to fifty percent of the costs of modification, up to \$2,500. All tax credits will be refundable, up to \$2,500 per year. The credits are not transferrable. The credit has a statewide maximum of \$100,000 per year, subject to appropriations.

If any portion of the modification was claimed as a deduction on the taxpayer's federal income tax, then the amount of the tax credit shall be reduced by 1/3.

The credit applies to tax years beginning January 1, 2005, and expires December 31, 2010.

This proposal would create a tax exemption for property leased or transferred by certain interstate compact agencies. The proposal would exempt such property from taxation for state, county or local purposes:

This proposal exempts transfers of certain property by the Bi-State Metropolitan Development District and the Kansas City Area Transportation District Authority from real and personal property taxes and state and local sales and use taxes.

This proposal requires all controlled substances present in the state to have tax stamps affixed. The Director of the Department of Revenue shall issue these stamps. The person purchasing the stamps may do so anonymously. The value of the stamp that must be affixed varies among the type and form of the controlled substance.

Neither the Director of the Department of Revenue may reveal any information gathered in the assessment process, nor may that information be used in a criminal proceeding.

Anyone in possession of a controlled substance that does not have a stamp affixed will be subject to an assessment and applicable penalties and statutory interest. Failure to pay an assessment may result in seizure and sale of property by the department of revenue.

Twenty-five percent of the fund will go to the MoSMART fund and twenty five percent will go to the "controlled substances clean-up fund". The other half of the revenue raised through assessment and delinquent taxes will be sent to the law enforcement agencies that participated in the investigation.

#### DESCRIPTION (continued)

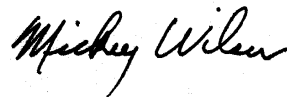
The proposal also changes the definition of containers approved for transporting anhydrous ammonia.

The substitute also increases the annual amount of tax credits available for the BUILD program from \$11 million to \$11.95 million (Section 100.850).

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 Attorney General  
Department of Corrections  
Department of Social Services  
Department of Public Safety -  
    Missouri State Water Patrol  
Kansas City Area Transit Authority  
Office of State Treasurer  
Missouri State Tax Commission  
Department of Mental Health  
Office of Secretary of State  
Department of Insurance  
Department of Revenue  
Department of Economic Development  
Bi-State Development Agency  
Department of Health and Senior Services  
Department of Public Safety -  
    Missouri State Highway Patrol  
    Capitol Police  
Missouri National Guard  
Office of Prosecution Services  
Office of the State Public Defender



Mickey Wilson, CPA  
Director  
May 12, 2004