

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4625-01
Bill No.: HB 1564
Subject: Taxation and Revenue - Property; Taxation and Revenue - General; State Tax
Commission
Type: Original
Date: April 12, 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

Officials from the **State Tax Commission** assume this proposal would have no impact on their organization, and very limited impact on local governments, since the current statutory treatment of tax protests effectively prevents a taxpayer from prevailing in a protest of delinquent taxes.

Officials from the **Office of the Boone County Collector** stated this proposal would clarify existing law regarding tax protest payments and potentially reduce the administrative cost of tax protests.

Officials from the **Department of Revenue** assume this proposal would have no impact on their organization.

Officials from the **Office of the Cole County Collector, St. Louis County**, and the **City of St. Louis**, did not respond to our request for information.

Oversight assumes this proposal would have no effect, or minimal effect on state and local government.

<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 would limit tax protests to current taxes due.


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 Boone County Collector
State Tax Commission_
Department of Revenue

NOT RESPONDING

Cole County Collector
St. Louis County
City of St. Louis

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

Mickey Wilson, CPA
Director
April 12, 2004