

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

LR No.: 0203-07  
Bill No.: SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 TO SA 5,SA 5 A.A.,SA 6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28, 29,30,31,32,33,35,36,37,38,39  
Subject: Political Subdivisions  
Type: Original  
Date: May 5, 2005

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
General Revenue	Unknown to (Unknown)	Unknown to (Unknown)	Unknown to (Unknown)
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Downtown Revitalization Preservation	\$0	\$0	\$0
Mo. Veterans Commission Capital Improvement Trust	Unknown	\$0	\$0
Blind Pension Trust	\$0	(Unknown)	(Unknown)
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>Unknown</b>	<b>(Unknown)</b>	<b>(Unknown)</b>

Numbers within parentheses: ( ) indicate costs or losses.  
This fiscal note contains 56 pages.

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Local Government</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>

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### FISCAL ANALYSIS

#### ASSUMPTION

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

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

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

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

Officials of the **Boone County Sheriff's Office** assume no fiscal impact.

**Little Blue Valley Sewer District** and **Callaway County Water District #1** assume no fiscal impact.

ASSUMPTION (continued)

**Section 50.530: Defining an Accounting Officer:**

In response to fiscal note 1088-01 of this session, the following responses were issued:

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

Oversight assumes no state or local fiscal impact.

**Sections 50.1030 and 50.1031 County Employees Retirement System - Benefits:**

The **Joint Committee on Public Employee Retirement (JCPER)** has reviewed this proposal and has determined an actuarial study is not needed under the provisions of section 105.660, subdivision (5).

Officials from the **Local Government Employees Retirement System** and **County Employees Retirement System** assume no fiscal impact to their agency.

**Sections 54.010, 54.280 etal. - Consolidates Tax Collections in Township Counties:**

Officials of the **Office of Henry County Treasurer-Collector** assumes this proposal would have annual savings of approximately \$33,280.

Officials of the **Nodaway County Clerk's Office** assume this proposal would promote greater efficiency by centralizing tax collections. Officials assume there would be administrative savings in staff time, and paperwork and errors. Currently the county has 15 individual Collectors. Officials believe that tax dollars could be distributed in a more timely fashion, thereby aiding the taxing authorities. Officials estimated that the fees retained for collecting taxes would now be retained by the County, and would be sufficient to pay for any additional expenses of the new office of Collector-Treasurer.

Officials of the **Livingston County Clerk's Office** estimates the 3% collection fee would generate approximately \$136,000 annually. Officials assume the cost of operations would be reduced because instead of processing 13 individual tax books now only one would be required at a central location. Officials assume savings in administration and supplies. Officials concluded there would be no losses incurred.

**ASSUMPTION** (continued)

Officials of the **Carroll County Clerk's Office** assumes the county would realize approximately \$68,000 annually from the 3% collection fee. Officials assume there would be savings from purchasing supplies, and in administration. Officials stated they have 20 individual Collectors, and assume they would save office costs and staff time in having collections made at a centralized location. Officials concluded they would expect no losses to their county if this proposal were to be adopted.

**Oversight** assumes the loss of tax monies generated by the withholding of  $\frac{1}{2}$  of 1% by the various Township County Collector-Treasurers, for mailing tax statements, would be offset by the individual Township Collector no longer retaining a fee for salary.

**Oversight** assumes there would be no fiscal impact to the State's Blind Pension Trust Fund, or to local taxing authorities, such as school districts, road districts, library districts, etc.

**Oversight** notes that under the current method of collection of tax revenues in township counties, the Ex-Officio Collector retains for salary a collection fee of 2% for collecting delinquent taxes, and retains a 3% collection fee on all licenses, current taxes, etc. This proposal would transfer the monies generated from retaining these fees to the individual township counties' General Revenue Fund.

**Section 65.030, 65.150, 65.180, 65.183, 65.190, 65.200, 65.220, 65.230,, 65.300, 65.610, and 231.230 County Township Form or Government: (SA # 25)**

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

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

Officials of the **Counties of Bates, Henry, and Carroll** assume no fiscal impact to their counties, however, officials assume the townships would have an increase in costs.

**Oversight** assumes the following:

1. Sections 65.180 and 65.190 would increase revenue to the Township Contingent Fund whenever certain infractions as designated in those sections would occur.

2. Section 65.230 provides for several changes in pay structure for township officials.

**Oversight** assumes subdivision (1) sets a maximum amount of compensation that Township

ASSUMPTION (continued)

Board members and Township Clerk could receive for attending the first meeting of the month. The maximum would be \$50. Current law allows for \$6 per day. **Oversight** assumes fiscal impact could range from no change in compensation up to \$50 per day for the first meeting, and sets a maximum amount of \$20 for each meeting during the month. Current law is \$2.50 for each meeting during the month. **Oversight** does not know what the amount would be on a statewide basis so fiscal impact will be shown a \$0 to (Unknown). Fiscal impact would be to the Township General Fund.

**Oversight** assumes the changes in subdivision (2) are clarifying and would have no fiscal impact.

**Section 67.1003 City of Maryville, Transient Guest Tax:**

**Oversight** assumes that this section would allow the City of Maryville to charge a guest tax on all sleeping rooms paid by guest of hotels and motels withing their city. Oversight assumes this proposal is permissive and would require voter approval. **Oversight** assumes no fiscal impact.

**Section 67.1305 City/County Local Economic Development Empowerment Act:**

This section would allow any city/county, with voter approval, to impose a sale tax that could not exceed one-half of one percent on all retail sales. The tax could only be used for promoting economic development.

Officials of the **Department of Revenue** assume they would retain a 1% collection fee.

**Section 67.1350 Annexation - City of Warrensburg:**

Officials of the **Department of Transportation** assume that if the City of Warrensburg were to annex an area along a road or highway, the department would be required to relocate city boundary signs located along state routes around the City of Warrensburg.

Officials assume they would remove and install the new city limit/speed limit assembly in the new location. Officials assume only one new assembly would be required at a cost of \$340 per assembly. Therefore officials estimate a one-time cost of \$340. Officials stated that if a speed study were conducted, the cost would be absorbed with existing resources. Cost would be to the Road Fund.

ASSUMPTION (continued)

**Officials of the City of Warrensburg did not respond.**

**Oversight** assumes that the decision to annex would be discretionary, and any cost of annexation would be absorbed by the City of Warrensburg **Oversight assumes that the Department of Transportation would be able to absorb cost. Therefore, cost to Department of Transportation will be shown as \$0.**

**Section 67.1754 St. Louis County Parks:**

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

**Oversight** assumes this proposal grants authority for additional uses of Municipal Grant Funds for parks, and does not require any additional duties or expenditures by local government. Therefore, Oversight assumes no state or local fiscal impact.

**Section 67.1775: Community Services for Children Sales Tax:**

In response to identical legislation of this session, fiscal note 1197-02 SB 238, the following fiscal impact estimates were issued.

Officials with the **Department of Revenue (DOR), Department of Social Services, State Treasurer's Office, and Jasper County** assume this proposal would have no fiscal impact on their agencies.

Officials with **Jefferson County** assume this proposal could result in positive fiscal impact as a result of the elimination of costs related to their community children's service fund sales tax collections. Oversight assumes the 1% collection fee imposed by DOR to collect the tax would offset such savings.

**Oversight** assumes this proposal stipulates that the Director of Revenue shall administer, collect, and disburse funds collected for the community children's services sales tax that counties are enabled to enact. Oversight further assumes that Jefferson County and St. Charles County have enacted such sales taxes, and that other counties are eligible to do so, pending approval of their voters.

ASSUMPTION (continued)

**Oversight** assumes that the DOR would charge a 1% collection fee on the sales taxes relating to this proposal. However, such revenues would be offset by increased personnel, systems modification and programming, and other collection costs. Oversight cannot speculate as to how many counties will seek and attain voter approvals for imposing this tax, thus, it cannot estimate the amount of sales tax collections generated.

**Section 71.794 Special Business District:**

**Oversight** assumes that the changes in the requirements that notice of hearings for a proposed special business district be sent by registered mail with a return receipt, to one of notice by regular mail would have some savings in postage cost. Oversight assume any savings would be insignificant.

**Sections 84.010, 84.341, 84.342, 84.343, and 84.344 St. Louis City Police: (SA #10)**

**Oversight** assumes this amendment as written, is enabling legislation and would have no fiscal impact without action by the St. Louis City Board of Alderman and with approval of the Mayor.

**Oversight** assumes no local fiscal impact. (SA # 10)

**Section 94.270 License Fee on Hotels and Motels in the Cities of St. Peters and Berkeley:**

Officials of the **City of St. Peters** stated that the city currently receives an estimated \$400,000 annually from the license fee on hotels and motels. Officials stated this proposal would cause a decrease in revenue of approximately \$396,000 annually.

Officials of the **City of Berkeley** stated that currently the city does not assess a license fee on hotels and motels, therefore, officials assume no fiscal impact.

**Oversight** assumes that other cities affected by this proposal could have negative fiscal impact if they currently assess a license fee on hotels/motels which would be greater than 1/8% of the hotel's gross revenue. Oversight assumes the City of Woodson Terrace would be one of the other cities that could have negative fiscal impact from this proposal.

**Oversight** will show fiscal impact as either \$0 to a negative Unknown.

ASSUMPTION (continued)

**Section 94.837 Transient Guest Tax - Cities of Canton, La Grange, and Edina:**

**Oversight** assumes these cities with voter approval could impose a transient guest tax that could not exceed 5% per occupied room per night. Oversight assumes no state fiscal impact because the Department of Revenue does not collect guest taxes. Oversight assumes the cities, with voter approval would collect an undetermined amount and would spend an undetermined amount on the promotion of tourism. Oversight assumes that the city would not spend more revenue than the amount received which would result in an annual fund balance of either \$0 or a positive unknown. For purposes of this fiscal note annual fiscal impact will be shown as \$0.

**Section 94.660 St. Louis City and St. Louis County - Public Transportation Sales Tax:**

**Oversight** assumes this section is permissive and only changes the maximum amount of sales tax that could be voted upon by the voters. Currently the maximum limit is one-half of one percent. This proposal changes the maximum rate to one percent. Oversight assumes this proposal would require voter approval to change the rate of taxation, therefore, **Oversight** assumes no fiscal impact. (Senate Amendment 1)

**Section 94.838 - Sales Tax for Capital Improvements - City of Lamar Heights**

**Oversight** assumes if the voters of the City of Lamar Heights would approve the imposition of a sales tax on food that the Department of Revenue would withhold a 1% collection fee for collecting the sales tax on food. Therefore, Oversight will show income to the State's General Revenue Fund as a positive unknown.

**Section 94.860 Municipalities in St. Louis County Sales Tax for Public Safety:**

Officials of the **Department of Revenue** assumes they could handle any additional workload created by this proposal with existing resources.

**Oversight** assumes if the Department of Revenue collects the sales tax, the DOR would retain a 1% fee for collecting the tax. The amount of money generated by the 1% fee is indeterminable and is unknown. Since any potential collection fees would be contingent upon local voter approval, Oversight will show fiscal impact to the State's General Revenue Fund as \$0 to Unknown.



**ASSUMPTION** (continued)

**Oversight** assumes this is enabling legislation and would have no fiscal impact, unless the governing body of any municipality located in St. Louis County would seek voter approval to levy an additional sales tax of up to one-half cent.

**Oversight** assumes that this proposal as written does not mandate such governing bodies to place before the voters the question of levying the additional sales tax; such an act is discretionary. Nor does this proposal mandate an increase in the tax rate. Therefore, Oversight assumes this proposal would have no fiscal impact.

**Oversight** will show fiscal impact as \$0 if the tax increase were placed on the ballot and were defeated, or if it were never placed on the ballot, to Unknown revenue if the question were placed on the ballot and passed by the voters of the district. Oversight assumes if the tax increase were passed there is no way to determine the amount of revenue that would be generated by the tax.

**Section 99.805 Jackson County Redevelopment Costs: (SA # 15)**

**In response to almost identical legislation of this session (fiscal note 1911-01) the following fiscal impact statements were issued:**

Officials from the **Department of Economic Development** assume the proposal would have no fiscal impact on their agency.

**Oversight** assumes the proposal could result in a savings to the Jackson County Special allocation fund since attorney's fees will no longer be considered a redevelopment project costs and therefore eligible for reimbursement. Without input from Jackson County, Oversight has ranged the fiscal impact from \$0 to Unknown.

**Sections 99.1080 thru 99.1092 - Downtown Revitalization Preservation Program:**

**In response to identical legislation, state agencies submitted the following fiscal impact statements:**

Officials from the **Department of Revenue** and the **Office of the State Treasurer** each assume the proposal would not fiscally impact their respective agencies.

ASSUMPTION (continued)

In response to a previous version of this proposal, officials from the **Office of Secretary of State (SOS)** assumed there would be costs due to additional publishing duties related to the Department of Economic Development's authority to promulgate rules, regulations, and forms. SOS estimated the division could require approximately 4 new pages of regulations in the Code of State Regulations at a cost of \$27.00 per page, and 6 new pages in the Missouri Register at a cost of \$23.00 per page. Costs due to this proposal are estimated to be \$246, however, the actual fiscal impact would be dependent upon the actual rule-making authority and may be more or less. Financial impact in subsequent fiscal years would depend entirely on the number, length, and frequency of the rules filed, amended, rescinded, or withdrawn. SOS does not anticipate the need for additional staff as a result of this proposal, however, the enactment of more than one similar proposal may, in the aggregate, necessitate additional staff.

**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 - Budget and Planning** deferred to the Department of Economic Development.

Officials from the **Department of Economic Development (DED)** stated the bill creates \$15 million annually in TIF funding that comes from new revenue. DED is allowed to recover costs of reviewing projects. DED does not project initial costs but anticipates asking for a budgeted position and expenditure authority through the normal budget cycle as the program grows.

DED makes no assumption with regard to fiscal and has no administrative impact at this time.

DED officials assume they would need one Economic Development Incentive Coordinator plus expenses to administer the Downtown Revitalization Preservation Program. DED assumes that any revenue from the sale of the Workforce Development property would be required to be reinvested in other Workforce Development facilities or the funds would revert back to the Federal government. DED officials estimate the costs of (1) FTE Coordinator, plus equipment and expense at \$71,760 in FY 2006; \$79,121 in FY 2007; and \$81,161 in FY 2008.

**ASSUMPTION** (continued)

**Oversight** would point out that in fiscal note 2076-03 of this session, which is identical, DED officials did not request additional FTE, however, they did say that as the program developed they would request additional FTE through the normal budget cycle. Therefore, Oversight assumes no fiscal impact from additional FTE.

**Oversight** assumes this program will annually transfer up to \$15 million of the new state revenues received as a result of the projects back to the local political subdivisions, much like the current tax increment financing programs and the Missouri Downtown Economic Stimulus Act. It is indeterminable whether the developments within the projects would have occurred elsewhere in the state, if not but for the implementation of this program. If the development would have occurred elsewhere in the state if not for this proposal, then this program will result in a loss of up to \$15 million in state revenues annually that the state would have been able to keep if not for this proposal. If the developments would not have occurred in the state if not for this program, then the state's loss of up to \$15 million in new revenues that goes back to the local projects will be offset by the up to \$15 million in new revenues the state may receive because of this proposal.

**Oversight** assumes that since the proposal requires the Department of Revenue to annually submit the first \$15 million of other net new revenues generated by developments from the plan into the state downtown revitalization preservation fund, that these monies would not be initially deposited into General Revenue, but rather go directly into their respective funds.

**Oversight** assumes revenue that is received by the local political subdivisions from the new fund may fall short of the project development costs. Oversight will range the fiscal impact to local political subdivisions from \$0 (economic activity taxes meet project development costs) to a negative Unknown (project development costs exceed economic activity taxes).

**Oversight** acknowledges that the proposal is designed to stimulate economic development within the state with the purpose of generating additional future state revenues. However, Oversight cannot determine or estimate the magnitude of the future benefit the state may realize because of these programs.

**Section 115.019 - Cass County: Formation of Board of Election Commission:**

In response to fiscal note 1091, SB 257, the following fiscal impact statements were issued.

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

ASSUMPTION (continued)

Oversight assumes this provision is discretionary, and would require voter approval before fiscal impact would be realized. Oversight assumes no state fiscal impact.

**Section 135.010 to 135.030 Homestead Exemption Tax Credit Act: (SA # 8)**

**In response to almost identical legislation of this session (fiscal note 0811-07) the following fiscal impact statements were issued:**

Officials with the **State Treasurer's Office** assume this proposal would have no fiscal impact on their agency.

Officials with the **Department of Revenue (DOR)** assume this proposal would require no additional resources that are not currently in place or planned.

**Oversight** assumes this proposal would prohibit taxpayers from concurrently claiming both a circuit breaker tax credit and the homestead property tax exemption. Single claimants age 65 or older, married claimants with one spouse age 65 or older and the other spouse age 60 or older, or claimants that are 100% disabled are eligible for either credit provided that they own their home and that their income is below \$25,000 for single claimants or \$27,000 for married claimants filing a combined return.

**Oversight** assumes that as a result of this proposal, taxpayers eligible for both credits would choose the circuit breaker credit and the greater benefit it would most often allow. Thus, state reimbursements to political subdivisions for property tax revenue losses would decrease.

In a fiscal note from the 2004 regular session (2966-13/Truly Agreed To and Finally Passed CCS for HS for HCS for SS for SCS for SB 730), **Oversight** assumed a state reimbursement to political subdivisions for the homestead property tax exemption of \$1.4 million in FY07. Using the same methodologies with an income upper limit of \$25,000 (rather than the \$70,000 limit the homestead exemption allows), the estimated decrease in state reimbursements for property tax revenue losses would be approximately \$570,000 in FY07.

ASSUMPTION (continued)

In alternate, non-assessment years (beginning in FY08), the exemption limit for homestead property tax increases would be 2.5%. **Oversight** is unable to speculate the rate at which local political subdivisions will increase their property tax rates in 2007 (FY08), however, it is assumed that rate of state reimbursements to political subdivisions would decrease in non-assessments as would any savings resulting from this proposal.

Note: Homestead property tax exemption reimbursements are subject to appropriation, per Section 137.106, RSMo.

**Oversight** is unable to estimate the fiscal impact of other provisions of this act, such as extending the credit to include property held in trust, creating an exception for disabled accommodations, and lapsing the credit moneys of ineligible recipients into General Revenue. **Oversight** assumes an aggregate negative impact for such provisions that would not exceed the positive impact of disallowing the homestead exemption credit in a year following the year in which the claimant received the property tax credit. (SA # 8)

**Section 137.073 Gaming Boats Fees: City and Counties: (SA # 6)**

Officials from the **Missouri Gaming Commission** assume the proposal would have no impact on their agency.

The substitute appears to limit the application of limiting the amount of admission fee revenue and specifying the amount of revenue that may be utilized for things other than capital improvements to only the Ameristar Casino in St. Charles. According to the Gaming Commission's Annual Reports to the General Assembly, the home dock city of St. Charles reported the following admission fee revenue for the last three fiscal years.

	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
<b>St. Charles (Ameristar)</b>	<b>\$ 6,159,431</b>	<b>\$9,903,354</b>	<b>\$10,551,002</b>

**Oversight** does not know what percentage of gross revenue that the admission fees represent for the City of St. Charles. However, Oversight assumes the growth in admission fees revenue could be faster than the total of all other revenues realized by St. Charles, which would trigger a reduction in the property tax levy, starting in FY 2008. Oversight assumes this could result in a reduction of income to the City of St. Charles of an unknown amount, starting in FY 2008.

ASSUMPTION (continued)

**Oversight** also assumes the proposal could result in higher costs for St. Charles if they had been utilizing more than thirty percent of the admission fee revenue to pay for items that are not considered “capital, cultural, and special law enforcement purposes.” Therefore, Oversight will assume St. Charles will continue to employ these personnel or fund these maintenance projects, just from funds other than gaming revenues. Therefore, Oversight will assume this part of the proposal could increase costs to the general operating funds of St. Charles. This additional cost would start in FY 2010, which is outside the scope of this fiscal note.

Officials from the **City of St. Charles** as well as **St. Charles County** did not respond to our request for fiscal impact. (SA # 6)

**Section 137.102, and 137.104 Deferral Program for Property Taxes: (SA # 19)**

In response to almost identical legislation of this session (fiscal note 1923-01) the following fiscal impact statements were issued:

Officials from the **Department of Elementary and Secondary Education** assume this proposal would allow the deferral of increased property taxes for those meeting the established criteria. Consequently, school districts may have to wait for a number of years before receiving that property tax revenue. The amount of the deferral would factor into the affect on services to students. There is no way to estimate the cost to school districts of that deferral.

Officials from the **State Tax Commission** assume this proposal would allow qualified senior citizens in St. Louis County to defer any increases in taxes above the property taxes paid the previous year. The citizens would file their application with the County Assessor's Office who would forward it to the Director of Revenue. The director would notify the county assessor or collector if the property qualifies for a tax deferred status. There would be an entry on the tax roll that such property is tax-deferred.

It appears the local political subdivisions would incur the loss of revenue until the owner dies, the property is transferred, or if the property is a manufactured structure or floating home and it is moved out of state.

**ASSUMPTION** (continued)

Officials from the **Office of the Cole County Assessor**, the **Boone County Collector**, the **Department of Revenue**, and the **Office of Administration, Division of Budget and Planning**, assume this proposal would have no impact on their organizations.

**Oversight** assumes there would be unknown additional cost to the St. Louis County Assessor and Collector, and unknown losses to the taxing authorities for the amount of any taxes deferred. The law would take effect as of January 1, 2006 and impact 2006 (FY2007) property taxes. There would also be an unknown reduction in revenue to the state Blind Pension Fund of approximately one-half of one percent of the local government revenue losses.

**Section 198.345 Assisted Living Facilities, Marion and Ralls Counties:**

Officials of the **Department of Social Services** assume there would be no fiscal impact related to the licensing of new assisted living facilities.

**Section 205.010 - Cass County and Cooper County - Public Health Center:**

In response to identical legislation fiscal note 1089-01, SB 258 the following fiscal impact statements were issued:

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

**Oversight** assumes current law would allow Cass County to place the ballot the question of establishing a health center in Cass County, but only by petition. This proposal would allow a majority of the Cass County Commission to place the question on the ballot. **Oversight** assumes this is enabling legislation and would have no fiscal impact without action by the governing body. Oversight assumes no State or Local fiscal impact.

**Section 231.444 Worth County Road Rock Fund - Property Tax:**

**Oversight** assumes this section is permissive and does not mandate the Worth County Commission to levy a tax for the purchase of road rock. **Oversight** assumes there would be no fiscal impact without action of the governing body and with voter approval. **Oversight** assumes no state or local fiscal impact.

ASSUMPTION (continued)

**Section 250.140 - Water Supply Districts, Sewer Districts, Collections:**

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

Officials of the **Little Blue Valley Sewer District** assumes no fiscal impact.

Officials of the **Callaway County Water District 1** assume no fiscal impact.

**Section 263.245 Schuyler and Worth Counties - Right-of-Way Brush Control:**

**Oversight** assumes this section provides procedure for the counties of Schuyler and Worth to control brush along their county roadways, and not have cost to the county. **Oversight** assumes no state or local fiscal impact. Landowners of property along county roads would be billed for the clean-up expense if they did not keep the Right-of-Way clear of brush.

**Section 321.220 Fire Protection District Services: (SA # 11)**

Officials of the **Department of Public Safety** assume no fiscal impact to their department.

**Oversight** assumes proposal is enabling legislation. Fire Protection Districts whose board would elect, by regulation, to charge people living outside the district for providing emergency services within their district, would receive money to defray the cost of providing the emergency service. (SA # 11)

**Sections 321.552 and 321.554 Ambulance/Fire Protection Districts - St. Louis, St. Charles Counties:**

**Oversight** assumes Ambulance and Fire Protections Districts located in St. Louis County and St. Charles County would be allowed to seek voter approval to impose a sales tax in an amount of up to one-half of one percent on all retail sales. Monies generated by the sales tax could only be used for operation of the district.

**Oversight** assumes the Department of Revenue would collect the sales tax, if one were approved, and would retain a 1% collection fee that would be deposited in the State's General Revenue Fund. **Oversight** will show fiscal impact as either \$0 or unknown amount of revenue.



ASSUMPTION (continued)

**Section 393.015, 393.016, Water and Sewer Providers Services:**

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

**Oversight** assume these sections are enabling and regulatory and would have no fiscal impact. (Senate Amendment 5)

**Section 478.570, 478.600 St. Charles and Cass County Circuit Judges: (SA # 7)**

In response to identical legislation of this session ( fiscal note 0796-08 ) the following fiscal impact statements were issued:

Officials from the **Office of the Secretary of State** assume the proposal would have no fiscal impact on their agency.

Officials from the **Missouri State Employees' Retirement System** assume the contribution rate for retirement for the circuit judges is 55.76% of pay. This would factor into the fringe benefit percentage.

Officials from the **Office of State Courts Administrator (CTS)** assumed the proposed legislation would create two new circuit court judgeships in the 11<sup>th</sup> judicial circuit by converting two associate circuit judgeships to circuit court judgeships, and convert two family court commissioners and one drug court commissioner to associate circuit judgeships in that same circuit.

The cost for the two new circuit judgeships would be \$24,000 plus fringe benefits. (Annual salary for a circuit judge is \$108,000, versus the annual salary of \$96,000 for an associate circuit judge or \$12,000 x 2).

Circuit court judges, by statute (§485.040), must appoint a court reporter; therefore, the legislation would also include costs for two court reporters.

Cases heard by associate circuit judges are heard on the record via electronic recording devices. There would be some, unquantifiable, costs relating to transcribing these records for the three new associate circuit judges.

ASSUMPTION (continued)

Since family court commissioners and drug court commissioners are paid at the associate circuit judge rate, there would be no additional salary for this provision.

CTS estimates the total cost for the legislation as follows:

1. Two circuit court judges: \$24,000 plus fringe benefits;
2. Two court reporters: \$49,860 x 2 plus fringe benefits.

Total cost for 12 months is \$123,720 plus fringe benefits.

3. Additional transcribing costs which are unquantifiable at this time.

CTS assumes the legislation would also add an additional associate circuit judge in Cass County beginning on January 1, 2006. The cost for this judge in FY 06 would be \$48,000 plus fringe benefits (six months). The cost in subsequent years would be \$96,000 plus fringe benefits per year at the present associate judge salary.

Officials from the **St. Charles County** and **Cass County** did not respond to Oversight's request for fiscal impact. (SA # 7)

**Section 488.2220 City of Springfield - Municipal Court Cost:**

**Oversight** assumes the City of Springfield would be allowed to assess an additional court cost of \$5 per case for each municipal ordinance violation case filed. **Oversight** assumes the City would use monies generated by the fee to provide for court services, and records management system.

**Oversight** assumes the City would not spend more than received resulting in either an annual fund balance of \$0 or a positive unknown.

**Section 537.600 Civil Liability - Kansas City Area Transit Authority, and St. Louis Transportation Authority:**

ASSUMPTION (continued)

**In response to similar legislation of this session (fiscal note 885-02) the following fiscal impact statements were issued:**

Officials of the **Kansas City Area Transportation Authority (KCATA)** stated that in case of serious, catastrophic accident this proposal would limit fiscal impact to KCATA.

**Section 559.607 Municipal Courts - Probation Services:**

**In response to identical legislation, (567-01), the following fiscal impact statements were issued:**

Officials from the **Department of Corrections, City of Lees Summit, and the City of Maryland Heights** assume the proposal would have no fiscal impact on their agencies.

Officials from the **Office of State Courts Administrator** assume the proposed legislation would have no fiscal impact on the courts.

**Oversight** assumed no fiscal impact. The court could assess the person found guilty a service fee in an amount that would pay for the costs of probation services.

**Sections 1, 2, and 7: Conveyance of Property in Buchan, St. Francois, and Iron Counties:**

Based on responses of other land conveyances, **Oversight** assumes the **Office of Attorney General**, who would approve the form of the instrument of conveyance, and the **Commissioner of Administration** who would set the terms and conditions for the sale, would have no fiscal impact to their offices. **Oversight** assumes that the State would receive the full value of the property being conveyed, therefore, there would be no fiscal impact.

**Section 4: Madison County Sales Tax for Recreational Purposes:**

**Oversight** assumes this proposal is permissive and would require action by the County's governing body, and with voter approval.

**Oversight** assumes if the voters were to approve by vote, a sales tax that could not exceed 1%, the State Department of Revenue would collect the tax and would retain a 1% collection fee, which would be deposited in the State's General Revenue Fund. The amount of revenue generated from the collection fee is indeterminable and unknown.

**ASSUMPTION** (continued)

The county would receive an unknown amount of revenue from the sales tax, and would have unknown costs of providing recreational projects. **Oversight** assumes the county would not spend more than it receives annually, which would result in a recreational fund balance of either \$0 or a positive unknown.

**Section 6 Conveyance of State Property in Lafayette County:**

This section provides for the sale of state property in Lafayette County. Proceeds of the sale are to be deposited in the Veterans Commission Capital Improvement Trust Fund. **Oversight** is not able to determine the amount of money the state will receive for the property. Therefore, income to the Veterans Commission Fund will be shown as unknown. **Oversight** assumes there would be no fiscal impact to the Office of Attorney General and the Commissioner of Administration.

<u>FISCAL IMPACT - State Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
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**GENERAL REVENUE FUND****Income** – DOR

1% Collection Fees (67.1775)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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**Income** - DOR

1% Collection Fee (67.1305)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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**Income** - DOR

1% Collection Fee (Section 4)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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**Income** - DOR

1% Collection Fee (Section 94.860)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
------------------------------------	----------------	----------------	----------------

**Income** - DOR

1% Collection Fees (section 321.552, and 321.554)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
--	----------------	----------------	----------------

**Savings** – Homestead Property Tax

Exemptions (SA # 8)	\$0	\$0 to \$570,000	\$0 to \$570,000
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LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - State Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**Transfer In** - from the Downtown

Revitalization Preservation fund for  
recoupment of expenses incurred by state  
agencies (Sections 99.1080 to 99.1092)

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

**Costs** - DED, DOR

- to administer the Downtown  
Revitalization Preservation Program  
(Sections 99.1080 to 99.1092)

\$0 to  
(Unknown)

\$0 to  
(Unknown)

\$0 to  
(Unknown)

**Savings** – Office of State Courts

Administrator (CTS) SA #7

Personal Service (2 FTE Associate  
Circuit Judge positions)

\$0

\$100,860

\$206,763

Fringe Benefits

\$0

\$56,240

\$115,291

**Total Savings – CTS (SA # 7)**

**\$0**

**\$157,100**

**\$322,054**

**Costs** – CTS (SA # 7)

Personal Service (2 FTE Circuit Judge  
positions)

\$0

(\$113,438)

(\$232,608)

Personal Service (1 FTE Associate  
Circuit Judge position)

(\$48,000)

(\$100,860)

(\$103,382)

Personal Service (2 FTE Court  
Reporter positions)

\$0

(\$52,384)

(\$107,388)

Fringe Benefits

(\$26,765)

(\$141,840)

(\$233,160)

Equipment and Expense

(Unknown)

(Unknown)

(Unknown)

**Total Costs** – CTS (SA # 7)

**(\$74,765 to  
Unknown)**

**(\$408,522 to  
Unknown)**

**(\$676,538 to  
Unknown)**

**ESTIMATED NET EFFECT TO  
STATE GENERAL REVENUE FUND**

**\$Unknown to  
(Unknown)**

**Unknown to  
(Unknown)**

**Unknown to  
(Unknown)**

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - State Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**DOWNTOWN REVITALIZATION  
PRESERVATION FUND**

Income - net new revenue from approved  
projects

\$0 to  
\$15,000,000

\$0 to  
\$15,000,000

\$0 to  
\$15,000,000

Transfer Out - to General Revenue Fund  
for recoupment of expenses from DOR  
and/or DED

\$0 to  
(Unknown)

\$0 to  
(Unknown)

\$0 to  
(Unknown)

Costs - to Municipalities for development  
projects

\$0 to  
(\$15,000,000)

\$0 to  
(\$15,000,000)

\$0 to  
(\$15,000,000)

**ESTIMATED NET EFFECT TO THE  
DOWNTOWN REVITALIZATION  
PRESERVATION FUND**

\$0

\$0

\$0

**MISSOURI VETERANS  
COMMISSION CAPITAL  
IMPROVEMENT TRUST FUND**

Income to Veterans Commission Capital  
Improvement Trust Fund  
From sale of state property in Lafayette  
County (section 6)

Unknown

\$0

\$0

**BLIND PENSION FUND (SA # 19)**

Revenue reduction - deferred taxes

\$0

(Unknown)

(Unknown)

**ESTIMATED NET EFFECT ON  
BLIND PENSION FUND (SA #19)**

\$0

(Unknown)

(Unknown)

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**TOWNSHIP COUNTIES - GENERAL  
REVENUE FUND**

**Income** to General Revenue Fund

From 2% fee on delinquent tax  
collections. \*

\$0

Unknown

Unknown

**Income** to General Revenue Fund

From 3% collecton fee retained \*

\$0

Unknown

Unknown

**Income** to General Revenue Fund

From ½ of 1% fee for mailing

\$0

Unknown

Unknown

**Cost** to General Revenue Fund

From additional costs of office expense,  
personnel costs, and salary adjustments  
(SA #25) etc.

\$0

(\$Unknown)

(Unknown)

**ESTIMATED NET EFFECT TO  
TOWNSHIP COUNTIES GENERAL  
REVENUE FUND \*  
(section 54.010 etal.)**

**\$0**

**Unknown**

**Unknown**

**TOWNSHIP COUNTIES POLITICAL  
SUBDIVISIONS -(TAXING  
AUTHORITIES)**

**Savings** to Political Subdivisions

from fees retained by Township Collector  
for salary. (section 54.010 etal.)

\$0

Unknown

Unknown

**Cost** to Political Subdivisions

½ of 1% fee retained by County  
Collector-Treasurer for mailing of taxes.

\$0

(Unknown)

(Unknown)

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**ESTIMATED NET EFFECT TO  
POLITICAL SUBDIVISION -  
TAXING AUTHORITIES \*\*  
(section 54.010 etal.)**

**\$0**

**Unknown**

**Unknown**

**TOWNSHIP COUNTIES'  
CONTINGENT FUND (SA # 25)**

**Income to Contingent Fund**

From increase in penalty for refusing to  
serve on as township official.  
(Section 65.180)

Unknown

Unknown

Unknown

**Income to Contingent Fund**

From increase in penalty for violating  
provisions of Section 65.190.

Unknown

Unknown

Unknown

**ESTIMATED NET EFFECT TO  
TOWNSHIP CONTINGENT FUND**

**Unknown**

**Unknown**

**Unknown**

**CITY OF ST. PETERS / OTHER  
CITIES (Section 94.270)**

**Loss of Revenue to City of St. Peters**

From reduction in license fee.  
(section 94.270)

(\$396,000)

(\$396,000)

(\$396,000)

**Loss of Revenue to City of Berkeley**

From change in license fee calculation

\$0

\$0

\$0

**Loss of Revenue to Cities**

From change is calculation of license fee  
on hotels/motels

\$0 or  
(Unknown)

\$0 or  
(Unknown)

\$0 or  
(Unknown)



LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**ESTIMATED NET EFFECT TO  
CITY OF ST. PETERS and OTHER  
CITIES. (Section 94.270)**

**\$0 or  
(Unknown)**

**\$0 or  
(Unknown)**

**\$0 or  
(Unknown)**

**ST. LOUIS COUNTY  
MUNICIPALITIES SAFETY SALES  
TAX FUND**

**Income to Certain Cities Safety Sales Tax  
Fund (Section 94.860)**

From voter approved sales tax

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

**Cost to Certain Cities Safety Sales Tax  
Fund (Section 94.860)**

From improving public safety

**\$0 or  
(Unknown)**

**\$0 or  
(Unknown)**

**\$0 or  
(Unknown)**

**ESTIMATED NET EFFECT TO  
CERTAIN CITIES PUBLIC SAFETY  
SALES TAX FUND (Section 94.860)**

**\$0**

**\$0**

**\$0**

**CITY OF LAMAR HEIGHTS  
CAPITAL IMPROVEMENTS TRUST  
FUND (Section 94.838)**

**Income to Capital Improvements Trust  
Fund**

from voter approved sales tax on food,  
and transient guest tax on lodging.

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

**Cost to Capital Improvements Trust Fund  
from funding capital improvement  
projects**

**\$0 or  
(Unknown)**

**\$0 or  
(Unknown)**

**\$0 or  
(Unknown)**

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**ESTIMATED NET EFFECT TO  
LAMAR HEIGHTS CAPITAL  
IMPROVEMENTS TRUST FUND**

**\$0**

**\$0**

**\$0**

**CITY/COUNTIES ECONOMIC  
DEVELOPMENT TRUST FUND  
(Section 67.1305)**

**Income** to City or County Economic  
Development Fund

From one-half of one percent sales tax

Unknown

Unknown

Unknown

**Cost** to City or County Economic  
Development Fund

(Unknown)

(Unknown)

(Unknown)

**ESTIMATED NET EFFECT TO  
CITY/COUNTY ECONOMIC  
DEVELOPMENT TRUST FUND**

**\$0**

**\$0**

**\$0**

**JEFFERSON/JASPER COUNTY  
GENERAL REVENUE FUND (Section  
49.272)**

**Income** to Jefferson/Jasper County  
From civil fines

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

**Cost** to Jefferson/Jasper County  
Cost of enforcement and administration  
of violations of county ordinances, etc.

\$0 or  
(Unknown)

\$0 or  
(Unknown)

\$0 or  
(Unknown)

**ESTIMATED NET EFFECT TO  
JEFFERSON/JASPER COUNTY**

**\$0**

**\$0**

**\$0**

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**AMBULANCE /FIRE PROTECTION  
DISTRICTS IN ST. LOUIS COUNTY  
AND ST. CHARLES COUNTY**

**Income** to Ambulance/Fire Districts

From voter approved sales tax

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

**Cost** to Ambulance /Fire Districts

From providing emergency services

\$0 or  
(Unknown)

\$0 or  
(Unknown)

\$0 or  
(Unknown)

**ESTIMATED NET EFFECT TO  
AMBULANCE/FIRE PROTECTION  
DISTRICTS IN ST. LOUIS, ST.  
CHARLES COUNTIES  
(Sections 321.552 and 321.554)**

**\$0**

**\$0**

**\$0**

**CITY/COUNTY COMMUNITY  
CHILDREN'S SERVICES FUND**

**Income** to Children's Services Fund

from sales tax (section 67.1775)

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

**Cost** to Children's Services Fund

providing children services (67.1775)

\$0 or  
(Unknown)

\$0 or  
(Unknown)

\$0 or  
(Unknown)

**ESTIMATED NET EFFECT TO  
CITY/COUNTY CHILDREN'S  
SERVICES FUND (Section 67.1775)**

**\$0**

**\$0**

**\$0**

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**CITIES OF CANTON, LA GRANGE,  
AND EDINA TOURISM FUND**

**Income to City Tourism Fund  
(Section 94.837)**

From transient guest tax

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

**Cost to City Tourism Fund  
From promotion of tourism  
(Section 94.837)**

\$0 or  
(Unknown)

\$0 or  
(Unknown)

\$0 or  
(Unknown)

**ESTIMATED NET EFFECT TO  
CERTAIN CITIES TOURISM FUND**

**\$0**

**\$0**

**\$0**

**LOCAL POLITICAL SUBDIVISIONS  
REVITALIZATION  
PRESERVATION FUND  
(Sections 99.1080 to 99.1092)**

Transfer In - from State Revitalization  
Preservation Fund - to reimburse project  
development costs

\$0

\$0 to  
\$15,000,000

\$0 to  
\$15,000,000

**Costs** - project development costs for  
Downtown Revitalization Preservation  
Program

(Unknown)

(Unknown)

(Unknown)

**ESTIMATED NET EFFECT TO THE  
LOCAL POLITICAL SUBDIVISIONS**

**(Unknown)**

**\$0 to**  
**(Unknown)**

**\$0 to**  
**(Unknown)**

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**CITY OF ST. CHARLES (SA #6)**

**Loss** - reduced revenue from rolled back  
tax levies

\$0

\$0

\$0 to  
(Unknown)

**ESTIMATED NET EFFECT TO  
CITY OF ST. CHARLES (SA # 6)**

**\$0**

**\$0**

**\$0 to  
(Unknown)**

**JACKSON COUNTY SPECIAL  
ALLOCATION FUNDS (SA # 15)**

**Savings** - attorney's fees not eligible for  
TIF reimbursement

\$0 to  
Unknown

\$0 to  
Unknown

\$0 to  
Unknown

**ESTIMATED NET EFFECT TO  
JACKSON COUNTY SPECIAL  
ALLOCATION FUNDS (SA # 15)**

**\$0 to unknown**

**\$0 to unknown**

**\$0 to unknown**

**LOCAL GOVERNMENTS (SA # 19)**

**Cost** - St. Louis County Assessor and  
Collector

(Unknown)

(Unknown)

(Unknown)

**Revenue reduction** - deferred taxes

\$0

(Unknown)

(Unknown)

**ESTIMATED NET EFFECT ON  
LOCAL GOVERNMENTS (SA # 19)**

**(Unknown)**

**(Unknown)**

**(Unknown)**

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

**FISCAL IMPACT - Local Government**

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**CITY OF SPRINGFIELD GENERAL  
REVENUE FUND (Section 488.2220)**

**Income** to City of Springfield

From new \$5 municipal court fee.

Unknown

Unknown

Unknown

**Cost** to City of Springfield

From providing court services etc.

(Unknown)

(Unknown)

(Unknown)

**ESTIMATED NET EFFECT TO  
CITY OF SPRINGFIELD GR FUND**

**\$0**

**\$0**

**\$0**

**ST. LOUIS, AND KANSAS CITY  
TRANSPORTATION AUTHORITIES  
(SA # 32)**

**Savings** to certain local government  
limiting damages in suits (SA #32)

Unknown

Unknown

Unknown

**ESTIMATED NET EFFECT TO  
CITY TRANSPORTATION  
AUTHORITIES (SA # 32)**

Unknown

Unknown

Unknown

**MADISON COUNTY RECREATION  
TRUST FUND**

**Income** to Recreation Trust Fund

From voter approved sales tax (section 4)

\$0 or Unknown

\$0 or Unknown

\$0 or Unknown

Cost to Recreation Trust Fund

From providing recreation projects and  
programs. (section 4)

\$0 or  
(Unknown)

\$0 or  
(Unknown)

\$0 or  
(Unknown)

**ESTIMATED NET EFFECT TO  
MADISON COUNTY RECREATION  
TRUST FUND (section 4)**

**\$0**

**\$0**

**\$0**

WB:LR:OD (12/02)

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

FISCAL IMPACT - Local Government

FY 2006  
(10 Mo.)

FY 2007

FY 2008

**ESTIMATED NET EFFECT TO  
LOCAL GOVERNMENT**

Unknown to  
(Unknown)

Unknown to  
(Unknown)

Unknown to  
(Unknown)

**\* Income from commissions withheld prior to this proposal was retained by the Ex-Officio Collector for salary. These withholdings would now go to the county treasury. Oversight assumes fees withheld would be adequate to defray the costs of administration of the office of Collector-Treasurer. Oversight assumes the transfer of tax revenue collection authority would begin on March 1, 2007.**

**\*\*Oversight assumes the fees retained by the Township County Collector for salary would be greater than the fee of ½ of 1% retained by the Collector - Treasurer for mailing tax statements resulting in either an annual \$0 or positive savings for local taxing jurisdictions.**

FISCAL IMPACT - Small Business

Small businesses located within the City of Lamar Heights that are in the food business or lodging business would be expected to collect an additional tax on food items and hotel/motel rooms as defined by this proposal.(94.838)

Small businesses located within any City or County that would receive voter approval to impose a sales tax for Economic Development Improvements would be expected to collect and administer additional tax on retail sales. (67.1305)

DESCRIPTION

This act relates to political subdivisions.

Sections 44.045 & 105.711 - Under this act, if approved by the state emergency management agency during an emergency declared by the Governor or General Assembly, health care providers may be deployed to provide health care services.

## DESCRIPTION

In a declared state of emergency, the Dept. Of Health and the Division of Professional Registration may release otherwise confidential contact and licensure, registration, or certification information relating to health care providers, to agencies to facilitate deployment.

Currently, there are provisions which cap the amount of money that can be used from the state legal expense fund at various amounts for all claims arising out of and judgments based upon the same act or acts alleged in a single cause against different types of individuals. This act consolidates the different caps into a single standard.

In the case of a claim or judgment against an officer or employee of the state or an agency of the state, based upon conduct arising from his or her official duties that would give rise to a cause of action under Section 537.600, RSMo, the state legal expense fund shall not pay more than \$500,000 for money damages. The state legal expense fund shall not pay more than the occurrence limitation established in Section 537.600 to 537.610, RSMo.

Moneys in the state legal expense fund shall be available for payment of a claim against a health care professional who is deployed during a state of emergency. For any claim or final judgment brought under subsection 2 of Section 105.711, such as the type above, payment from the state legal expense fund shall be the exclusive remedy.

Section 44.090 - This act allows the executive officer of any political subdivision to enter into mutual-aid agreements or agreements for reciprocal emergency aid. In time of emergency it shall be the duty of each local organization to render assistance in accordance with the mutual-aid arrangements or agreements.

The contracts agreed upon may provide for compensation and other terms. They may be for an indefinite period of time as long as a 60 day cancellation notice by either party. The contracts cannot be entered into for the purpose of reduction of staffing.

At the time of a significant emergency anywhere in the state or bordering states, the highest ranking official of a political subdivision available may render aid to any requesting political subdivision as long as he or she is in compliance with the policies of that jurisdiction. When responding to requests, political subdivisions will be subject to all provisions as if it were providing service in its own jurisdiction.



## DESCRIPTION

All political subdivisions, upon enactment of these provisions or an execution of an agreement, are automatically part of the Missouri statewide mutual aid system. A political subdivision can elect to not participate. It must provide a copy of the resolution doing so to the State Fire Marshal & State Emergency Management Agency.

This act specifies what organizations, people, and other entities shall be considered an emergency response agency.

Under this act, it shall be the responsibility of each political subdivision to adopt the National Incident Management System promulgated by the U.S. Dept. Of Homeland Security. In the event of a disaster beyond the capabilities of a political subdivision, the governing body may request assistance and shall be done within the guidelines of the statewide mutual aid plan.

Any entity or individual that holds license, certificate, or other permit issued by a participating political subdivision or state, shall be deemed to hold such a position in the subdivision requesting assistance. Any political subdivision providing assistance shall receive appropriate reimbursement and such reimbursement must be in accordance with state and federal guidelines.

Applicable benefits normally available to personnel are also available to such persons when an injury or death occurs when rendering assistance to another political subdivision under this section. Responders shall be eligible for the same benefits that may be available to them for line of duty deaths.

All activities performed under these agreements are deemed to be governmental functions. For the purposes of liability, all participating political subdivisions responding are deemed employees of such participating political subdivision.

Sections 49.093 & 55.160 - This act raises from \$250 to \$1,000 the value of property for which the county auditor in counties of the first and second classification and the county department officer in counties of the third and fourth classification is required to inventory.

Section 49.272 - This act authorizes the Jasper and Jefferson county commissions to impose by rule, regulation, or ordinance a civil fine of up to \$1,000 for each violation of any rule, regulation, or ordinance adopted by the commission.

## DESCRIPTION

Section 50.343 - This act allows county officials' salaries to be computed on an assessed valuation basis without regard to modifications because of the existence of enterprise zones.

Section 50.530 - Under this act, the budget officer:

- In counties of the first classification with more than 100,000 people according to the 1970 census, is appointed by the county commission
- In counties of the first classification with less than 100,000 people according to the 1970 census, is the county auditor
- In Cass County and counties of the second classification, is the presiding commissioner unless the commission designates the county clerk
- In counties of the third and fourth classification, is the county clerk.

Section 50.760 - This act requires county commissions without a purchasing agent to estimate county expenditures for supplies for the following year. The commission may authorize the purchase of supplies at a public action. No contract for a purchase is valid until the commission has approved a purchase order for the supplies for which bids were advertised and submitted.

Section 50.770 - This act specifies that "supplies" include materials, equipment, and contractual services but excludes regulated utility services.

Sections 50.780 & 50.783 - This act authorizes competitive bids to be waived by the county commission under emergency circumstances or when there is only a single, feasible source for the supplies. A proposed purchase of more than \$3,000 for a single, feasible source must be posted and a proposed purchase of more than \$5,000 must be advertised.

Section 50.784 - This act authorizes the county commission to delegate its procurement authority to county departments provided that the department follows all the laws for purchasing, entering contracts, and keeping records. The delegation may allow the county departments to negotiate the purchase of services. No claim for payment will be certified by the commission unless accompanied by documentation. Any department given procurement authority must keep full and detailed records. Each instance of single feasible source purchasing authority over \$5,000 must be specifically delegated by the commission.

## DESCRIPTION

Sections 50.1176, 71.208, 104.802, 169.786 - This act provides the state, state authorities, board and commissions, counties, municipalities, and boards of education to establish a special pay plan under sections 401 (a) & 403 (b) of the federal Internal Revenue Code. The special pay plans established shall be subject to oversight under section 105.661, RSMo. Under this section, "special pay" refers to supplemental compensation given to public employees at the time of retirement for unused sick or vacation leave.

Section 52.317 - Currently, Section 52.317, RSMo, states that any county which must establish a "Tax Maintenance Fund" must also provide as much money as was designated in the approved budget in the previous year and must include the same percentage adjustments in compensation.

However, this act excludes capital improvements and equipment purchases from the amount of money required. It also requires that the same percentage adjustments for individual employees compensation be provided.

Sections 54.010, 54.280, 54.320, 54.330, 65.110, 65.160, 65.460, 65.490, 65.600, 136.010, 136.160, 137.465, 137.585, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 165.071, 242.560, 245.205, & 301.025 - Under this act, laws generally applicable to county collectors shall apply and govern county collector-treasurers except when they conflict with laws specifically applicable to county collector-treasurers, in which case, such laws shall govern.

This act provides that the treasurer ex officio collector of a county with township organization shall no longer retain such title, and shall instead, assume the office of collector-treasurer on March 1, 2007. Until such date the township collector shall continue to perform the same duties and be subject to the same requirements and liabilities until his or her term expires. On such date though, the township collector shall cease to perform his or her duties and shall promptly deliver to the collector-treasurer, all books, papers, records, and property pertaining to the office. Notwithstanding other provisions of law to the contrary, the collector-treasurer shall obtain and hold the same duties, powers, and obligations previously granted to, and held by, the township collector. The collector-treasurer will also continue to perform the duties of the current "treasurer ex officio collector". Provisions have been made so that the consolidation of the duties of these two positions does not result in conflict.

## DESCRIPTION

The county treasurer-collector will continue to be compensated in the same manner as when he or she was the treasurer ex officio collector and will post the same bond. The number deputies and assistants that are needed by a collector-treasurer shall be determined by the collector-treasurer, but he or she shall have no less than one full-time deputy. The fees collected on the total tax levied will be based on a scale and the money will be deposited into the general revenue fund of the county.

This act requires the treasurer-collector to collect a fee of one-half of one percent on all licenses, taxes, and all interest collected in order to be deposited in the county treasury. This money can only be used to complete the mailing of personal property tax statements and receipts.

This act eliminates provisions directed specifically at township collectors such as their election and requirement to take an oath. It also transfers the powers given to them with regard to collecting taxes to the treasurer-collector. Powers currently given to the treasurer ex officio collector that require interaction with the township collector have been transferred to other county officials such as the county clerk.

Section 59.005 - This act creates definitions for the terms "copying/reproducing" and "duplicate copies" in the provisions about the recorder of deeds.

Section 59.044 - This act provides that a recorder of deeds separate from circuit clerks in counties of the second, third, and fourth classification shall be paid statutory compensation as provided for in Section 50.334.

Section 64.215 - This act requires that the county commissioner and county highway engineer, as members of the county planning board, be nonvoting members in Cass County. Currently, these individuals are members on the board with voting power in Cass County.

Section 67.055 - This act provides that any moneys received or collected to fund additional costs incurred by any county office shall be reviewed by the county budget officer when he or she is formulating the annual budget and shall be used solely for the purposes outlined in statute.

Sections 67.469 & 140.150 - This act adds special assessments for neighborhood improvement districts to the laws regarding the collection of property taxes and other local taxes. These assessments are allowed to be collected and assessed in the same manner as other local taxes.

## DESCRIPTION

Section 67.1003 - This act authorizes the City of Maryville to impose, upon voter approval, a transient guest tax of up to 5% on hotel and motel rooms.

Section 67.1062, 67.1069 & 67.1070 - The act changes the definition of "agency" in Chapter 67, RSMo, to include any entity which provides any service related to homeless persons, rather than just housing-related assistance.

This act also eliminates the provision in Section 67.1067, RSMo, requiring the inclusion of evidence that an agency is a nonprofit corporation when applying for funds to help provide homeless people with services.

Under this act, in order to qualify for funds an agency may be an entity which provides services related to homeless persons or meet the listed requirements. Currently, an agency must meet the listed requirements, which include having a diverse group of trustees and requiring employees to maintain confidentiality.

Section 67.1159 - When any tax, interest, or penalty imposed in relation to the St. Charles County Convention and Sports Facilities Authority is not paid when due, the authority may file for record a notice of lien in the recorder's office. The notice will specify the amount due and the name of the liable person. From the time of filing such notice, the amount of tax shall have the force and effect of a lien against the real and personal property of the business of such person or the facility giving rise to the tax.

Under this act, a lien may be released by filing a release of the lien executed by a duly authorized agent of the authority upon payment or upon receipt of sufficient security, or by final judgment holding such lien to have been erroneously imposed.

Each recorder shall receive statutory fee for the filing of each notice of lien and for each release of lien filed for record. The authority is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.

Any person operating or managing a business or facility who owes taxes, penalty, or interest, or is required to file any report with the authority, must notify, in writing, the authority at least 10 days prior to any sale of the entire business or a major part thereof. The notice includes the name of the business or facility and the owner, the intended date of purchase, and the name of the person purchaser and person collecting the tax. Any person who takes with notice of delinquent tax or noncompliance is considered to be taking subject to any tax, penalty, or interest owed by the seller.

## DESCRIPTION

The authority shall have the power to bring a civil action to enjoin the operation of a business or facility, if the business or facility has a tax, penalty, or interest which is unpaid or is violation of the statutes relating to the authority.

Section 67.1305 - This act allows the governing body of any city or county to impose, by order or ordinance after voter approval, a sales tax for economic development purposes. The tax shall not be more than 1/2 of 1%. Any city or county that imposes a tax under sections 67.1300 or 67.1303 shall not impose this tax.

All sales tax collected pursuant to this section will be collected by the Director of Revenue, less 1% for the cost of collection. The money will be deposited into the "Local Option Economic Development Sales Tax Trust Fund". The director must keep records of the money in the trust fund and the records shall be open to the officers of the city, county, or the public. No later than the 10th day of each month, the director will distribute the money deposited in the trust fund during the previous month to the city or county which levied the tax.

If a city or county abolishes the tax, it must notify the director at least 90 days before the repeal. The director may order retention in the trust fund for a period of one year, of 2% of the amount collected after receipt of such notice of the repeal in order to cover possible refunds or overpayment and redeem dishonored checks. After a year, the director will return the balance to the city or county and close the account.

Revenue generated by this tax cannot be used for retail development projects unless they are for redevelopment of downtown areas or historic projects. At least 20% of the revenue generated by this tax must be used for long-term economic development preparation. No more than 25% of the revenue generated may be used for administrative purposes.

Each city or county imposing this tax must establish an Economic Development Tax Board. The board is for volunteers and shall consist of five members for a city and seven members for a county, appointed by various local entities or officials.

The board, subject to approval of the governing body, shall consider economic development plans, economic development projects, or designations of an economic development area. It shall provide notice and hold hearings. The board will make recommendations to the governing body within 90 days of a hearing and the governing body will then have the final determination on use and expenditure of money from the trust fund. There are specific requirements that projects and plans outside of the city or county must meet in order for the board to make a recommendation to

## DESCRIPTION

use such trust fund money.

When this tax is imposed within a special taxing district, it shall be excluded from the calculation of revenues available to such districts and no revenues from the tax will be used for the purposes of such district unless recommended by the board and approved by the governing body.

The board must report at least annually to the governing body on the use of the money in the trust fund and on progress of any plan, project, or designation adopted. It must also submit a report each year by March 1 to the Joint Committee on Economic Development.

Any city or county which adopts this sales tax may submit the question of repeal to the voter on any date.

Section 67.1350 - This act allows Warrensburg to annex areas along a road or highway up to 2.5 miles from the existing city boundaries.

SECTIONS 67.1401 & 67.1451 - This act redefines the term "owner" in the "Community Improvement District Act". It also allows for each director of a Community Improvement District Board in Springfield to be either: 1) an owner of real property within the district; 2) a legally authorized representative of a property owner; or 3) a registered voter within the district.

In Springfield, if there are less than 5 owners of real property located within a district, the board may be comprised of up to 5 legally authorized representatives of such property owners.

Section 67.1754 - This act allows grant proceeds to be used to fund any recreation program or park improvement in St. Louis County.

Section 67.1775 & SECTIONS 210.860 & 210.861 - The act modifies some of the ballot language to allow for lawful collection of the revenues derived from the local sales tax. The "Community Children's Services Fund" is created. All revenues collected under the local sales tax, less one percent for the cost of collection, will first be deposited in the state's general revenue fund and then transferred to the Community Children's Services Fund.

The act modifies language in Section 210.860, RSMo, to allow the City of St. Louis to impose a property tax of a twenty-five cents on each one hundred dollars of assessed valuation on taxable property for services for the purpose of providing counseling, family support, and temporary residential services to persons eighteen years of age or less and those services described in

## DESCRIPTION

Section 210.861. Under current law, this section provided for the same twenty-five cent property tax to be levied for the purpose of providing counseling, family support, and temporary residential services to persons eighteen years of age or less. Revenues derived from this tax shall be deposited in the county treasury to the credit of the Community Children's Services Fund to provide funds for counseling and related services to children and youth in the county which will promote healthy lifestyles among children and youth and strengthen families.

Section 67.1809 - This act specifies the jurisdiction of the regional taxicab commission. Under this act, the regional taxicab commission may exercise jurisdiction over any person who engages in the business of transporting passengers in commerce, wholly within the regional taxicab district, in any motor vehicle designed or used to transport not more than eight passengers including the driver.

The jurisdiction of the regional taxicab commission shall not apply to:

- (1) Operators who are required to be licensed, supervised and regulated by the state highways and transportation commission. The regional taxicab commission's jurisdiction shall not extend to motor vehicles transporting passengers within the district in interstate commerce, and those interstate operations are subject to the powers of the state highways and transportation commission;
- (2) Motor vehicles that are operated exclusively by not-for-profit corporations or governmental entities, whose operations within the regional taxicab district are subsidized, wholly or in part, with public transit funding (federal or state);
- (3) Vehicles that transport one or more passengers upon the public highways in a continuous journey from a place of origin within the regional taxicab district to a destination outside the district, or from a place of origin outside the district to a destination within the district, either with or without a return trip to the point of origin.

Every person, partnership or corporation who becomes subject to the jurisdiction of the regional taxicab commission which was previously under the jurisdiction (through permit or certificate) of the state highways and transportation commission is deemed to be licensed, permitted and authorized by the regional taxicab commission, and the vehicles and drivers used by such motor carriers are hereby deemed to be licensed, permitted and authorized by the regional taxicab commission to operate and engage in the transportation of passengers within the regional taxicab district, to the same extent as they were formerly licensed, permitted and authorized by the



## DESCRIPTION

highways and transportation commission on August 27, 2005. Such motor carriers, drivers and vehicles are exempt from applying for any license, certificate, permit or other credential issued or required by the regional taxicab commission, except that the regional taxicab commission may, after December 31, 2005, require such motor carriers and drivers to apply and pay the regular fees for annual renewals of such licenses, permits, certificates or other credentials, pursuant to uniform requirements applicable to all motor carriers, vehicles and drivers operating within the regional taxicab district.

Section 67.1850 - This act extends authority to all cities and counties to develop geographic information systems and the ability to charge for the use of the systems.

Section 71.794 - This act eliminates the requirement that the notice of a hearing for a proposed special business district be sent by registered or certified mail with a return receipt attached.

Section 79.600 - This act allows for an unincorporated area of the county that is to be used for a recycling facility to be annexed to Eureka if the municipality and county adopt reciprocal ordinances. The elected officials of Eureka must first receive consent from the property owners of the unincorporated area. They must believe that its in the best interest of the city for the facility to be located in the municipality. The subject parcel shall be considered contiguous and compact with the if it is located within 2 miles of the city by means of railraod line owned property

Section 82.291 - This act extends the expiration date of Section 82.291, RSMo, to August 28, 2008, which makes property owners in Hazelwood liable for removal of all derelict vehicles that are not properly stored if they are deemed to be a public nuisance.

Sections 82.301 to 82.305 - This act provides that a neighborhood organization representing persons aggrieved by a code violation may seek injunctive and other equitable relief in the circuit court for abatement of the nuisance upon showing: 1) The notice requirements have been satisfied; and 2) The nuisance still exists and has not been abated.

This act limits when such an action may be brought. It must be at least 60 days after the organization sends notice to the appropriate municipal agency. The action may not be brought if the municipal code enforcement agency has filed an action for equitable relief from the nuisance. Also, it must be at least 60 days after the organization sends notice to the tenant and property owner. If notice by mail is not returned, is refused, or signed for by a person other than the addressee, notice can be given by sending a copy by mail and posting a copy on the property.

## DESCRIPTION

This act requires notice to include the nature of the alleged nuisance, the date and time it was first discovered, the location of the nuisance, and the relief sought.

In filing a suit, an officer of the neighborhood organization shall certify to the court that the organization has taken steps to satisfy the notice requirements and that each condition needed for filing has been met.

Under this act, an action may not be brought against an owner of residential rental property unless a notice of violation has first been issued by an appropriate municipal code enforcement agency and remains outstanding after 45 days.

If a violation notice is an essential element of the municipal enforcement action, a copy of the notice signed by an official from the agency shall be prima facie evidence of the facts within the notice. A notice of abatement issued by the agency is evidence that the plaintiff is not entitled to the requested relief.

Under this act, a proceeding must be heard at the earliest date practicable and be expedited.

Nothing in this act may be construed as to abrogate any equitable or legal right or remedy otherwise available under the law. This act may not be construed to grant standing for actions challenging zoning applications, involving the interior physical defect of property, or involving a municipal alcohol law.

SECTION 82.1025 - This act grants neighborhoods organizations in the cities of St. Louis, Kansas City, and Springfield and the counties of Platte, Jefferson, Franklin, and St. Louis standing to file nuisance actions against a nearby property owners when the owner fails to maintain his or her property.

SECTION 94.270 - This act prohibits the city of Berkeley from levying or collecting a hotel license fee over \$12,000 per year. It also prohibits the City of St. Peters, on or after December 31, 2005, from levying or collecting such a fee over \$1,000 per year. These cities may increase a hotel license tax by 5% per year but the total tax levied shall not exceed 1/8% of such hotel gross revenue.

## DESCRIPTION

Other cities under this section may increase their hotel license tax by 5% but the total tax levied shall not exceed the greater of 1/8 of 1% of the hotel's gross revenue or the business license tax rate for such hotel on May 1, 2005. However, this provision shall not apply to any tax levied by a city when the revenue from such tax is restricted for use to a project from which bonds are outstanding as of May 1, 2005.

Section 94.700 - This act authorizes a city with a population of 100 or more to levy a transportation sales tax, upon voter approval. Currently, only cities with a population of 200 or more are authorized to levy this tax.

Section 94.837 - This act authorizes the cities of Canton, La Grange, and Edina to impose a transient guest tax, upon voter approval, on all hotels and motels within their city limits, which cannot exceed 5% per occupied room per night.

Section 94.838 - This act authorizes the City of Lamar Heights to impose, upon voter approval, a room tax of not more than 6% per night and a local sales tax on food of not more than 2%. These taxes will be in addition to any other taxes authorized by law and used solely for capital improvements. The act provides a procedure to repeal the tax.

Section 94.860 - This act authorizes municipalities in St. Louis County, upon voter approval, to impose a public safety local sales tax of up to one-half of one percent on all retail sales. The revenue from this tax would be used for expenditures on equipment, municipal employee salaries and benefits, and facilities for emergency services providers.

Sections 99.1080 to 99.1092 - This act creates the "Downtown Revitalization Preservation Program".

A redevelopment plan will include a general description of the program undertaken to accomplish the redevelopment projects and related objectives.

A redevelopment plan may be adopted by a municipality in reliance on findings that a reasonable person would believe: 1) the redevelopment area is a blighted or conservation area and has not been subject to growth through investment by private enterprise; 2) the plan conforms to the comprehensive plan for the redevelopment of the municipality as a whole; 3) generally the estimated dates of completion have been stated; 4) a relocation plan is developed if a business or residence must be moved; and 5) the plan does not include the redevelopment of a gambling establishment.

## DESCRIPTION

Before adopting a redevelopment plan, a municipality must provide notice and hold a public hearing. The act provides the procedure that must be followed by a municipality prior to adoption, including when changes are allowed to be made, and how notification must be given. After adoption of an ordinance designating a redevelopment area, no ordinance can be adopted altering the exterior boundaries of the area affecting the general land uses established under the plan or project without a public hearing.

A municipality must submit an application to the Department of Economic Development for review and determination as to approval of the disbursement of project costs from the Downtown Revitalization Preservation Fund, which is created in this act. The application must be forwarded and approved by the Commissioner of Administration. This act sets limits on disbursements from the fund and lays out requirements for the information which must be included in the application.

Redevelopment projects can only receive disbursements from the fund for 25 years. A municipality that receives money from the fund must place it in a separate account from other net new revenues within the special allocation fund.

A redevelopment project approved for financing cannot thereafter elect to receive tax increment financing under the Real Property Tax Increment Allocation Redevelopment Act and continue to receive the downtown revitalization financing.

Section 100.050 & 100.059 - Under this act, all amounts paid in excess of actual costs for an industrial development project in Franklin County shall be disbursed to each affected taxing entity in proportion to the current ad valorem tax levy of each taxing entity, if the plan for the project is approved after May 15, 2005. Also, notice of proposed projects must be provided to all the affected taxing entities in Franklin County.

Section 115.019 - This act authorizes the Cass County Commission to seek the formation of a board of election commissioners in Cass County. Upon majority vote of the Commission, the question of whether to form a board of election commissioners in Cass County shall be placed on the ballot.

Sections 137.078, 137.079 & 137.122 - The act adds studio broadcast equipment, transmitter and antenna equipment, and broadcast towers to the property tax depreciation schedules for broadcasting equipment. Depreciation tables are established to determine the true value in money of television broadcasting equipment beginning January 1, 2008, and radio broadcasting equipment beginning January 1, 2006.

## DESCRIPTION

For tax rate setting purposes, the act requires each taxing authority to exclude from its total assessed valuation 72% of the total amount of business personal property that is the subject of an appeal at the State Tax Commission or in a court. This exclusion will only apply to the portion of property that is disputed in the appeal. If the taxing authority uses a multi-rate approach, this exclusion is made from the personal property class. The commission will provide the total assessed value for which an appeal is pending no later than August 20 of each year. Whenever an appeal is resolved and the result causes money to be paid to the authority, the taxing authority is not required to make an additional adjustment to its rates during the same fiscal cycle once the deadline for setting rates has passed. However, the taxing authority will adjust its rates due to the payment in the next rate setting cycle to offset the payment in the next taxable year.

"Business personal property" is defined as tangible personal property used in a trade or business or used to produce income and has a determinable life of longer than one year, with some exceptions. In order to establish uniformity, each assessor will use the standardized schedule of depreciation established in the substitute to determine the assessed valuation of depreciable tangible personal property. Each assessor will value depreciable tangible personal property by applying the class life and recovery period to the original cost of the property according to the federal Modified Accelerated Cost Recovery System life tables. The estimated value of property determined using the life tables is presumed to be correct; however, an estimation may be disproved by substantial and persuasive evidence of the true value under any method approved by the commission. These methods include appraisal using accepted techniques in accordance with the Uniform Standards of Professional Appraisal Practice or by proof of functional or economic obsolescence or physical deterioration. The salvage or scrap value of depreciable tangible personal property may only be considered if the property is not in use on the assessment date. This act does not apply to business personal property placed in service before January 2, 2006.

Section 137.115, 139.040, 139.055 & 301.025 - This act allows local government officials to accept cash, personal checks, business checks, money orders, credit cards, or electronic transfers of funds for the payment of any city or county tax or license. The local government can charge the person a fee equal to the amount charged to the county or city by the bank, processor, or issuer of the electronic payment.

Section 137.130 - This act provides that whenever an assessor or an employee has insufficient information to assess any real property, he or she shall assess the property based upon physical inspection. In order to do so, the assessor or an employee shall have the right to enter into any lands for the purpose of assessing the real or personal property. The assessor may not enter the interior of a structure on any real property for the inspection without permission.

## DESCRIPTION

Section 137.720 -Currently, in order to be eligible for state cost-share funds a county must provide from the county GR fund, an amount equal to an average of the three most recent years of the amount provided from GR to the assessment fund, except that a lesser amount is acceptable if the county assessor, county governing body, and the state tax commission unanimously agree.

Under this amendment, a lesser amount is acceptable if two of the three (assessor, governing body, or tax commission) agree.

Section 138.100 - This act allows a county board of equalization to meet at least once a month for the purpose of hearing allegations or erroneous assessments and other errors. Currently, such a board is required to meet monthly.

Sections 190.010, 190.015 & 190.090 - Under this act, fire protection districts in St. Louis County may choose to create an ambulance district if:

- The boundaries are congruent with each participating fire protection district's existing boundaries provided no ambulance district already exists; and
- The dominant provider of ambulance services within the proposed district as of September 1, 2005 discontinues service; and
- The board of each participating district, by a majority vote, approves the formation of the district; and
- The participating fire protection districts are contiguous.

This act also allows the territory in an ambulance district to not be contiguous, but instead, within a five mile radius of the other territory contained within the district limits.

Section 190.292 - This act specifies that the election of the Warren County Emergency Services Board members is to take place during the first municipal election in a calendar year.

Section 190.335 - Under this act, in Greene County any emergency telephone service 911 board appointed by a county which is in existence on the date the voters approve a sales tax shall continue to exist and shall have the same powers.

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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## DESCRIPTION

Section 198.345 - This act authorizes nursing home districts in Marion and Ralls counties to maintain assisted living facilities.

Section 205.010 - Currently, any county may operate a public health center. Whenever the county commission is presented with a petition signed by at least 10% of the voters asking that an annual tax be levied the county shall submit the question to the voters at an election.

In addition to the current method, this act would require the Cass County Commission and the Cooper County Commission to submit the question of establishing a public health center to the voters if the commission, by a majority vote, chooses to do so.

Section 217.905 - This act modifies the duties and powers of the Missouri Penitentiary Redevelopment Commission.

Currently, the commission has the power to lease or sell property to developers. This amendment would allow the commission to hold the proceeds from such transactions outside the state treasury.

This act would remove the commissions ability to receive rentals or proceeds from the sale of real estate for its lawful activities. However, the commission will continue to receive contributions and money from other sources and be able to apply for grants or other funding. Under this act, the commission will be able to deposit such funds into the Missouri State Penitentiary Redevelopment Fund.

Under the act, the commission is authorized to purchase insurance from the Missouri Public Risk Management Fund and is determined to be a "public entity", as defined by Section 537.700, RSMo.

The commission shall be a state commission for the purposes of Section 105.711, RSMo, which created the "State Legal Expense Fund". All members of the commission will be entitled to coverage under this fund.

## DESCRIPTION

Section 231.444 - This act allows Worth County, upon voter approval, to levy and impose a tax not to exceed 25 cents per acre on agricultural and horticultural property. The proceeds will be deposited into the "Special Road Rock Fund", which is used to purchase road rock on county roads.

Currently, this statute only applies to Carter, Scotland, Knox, and Schuyler counties.

Section 233.295 - This act allows Barry, McDonald, Stone, Taney, Lawrence, Newton and Christian County, upon voter petition and after a public hearing, to disincorporate any special road district except one located in two counties.

Sections 247.060 & 247.180 - This act requires water supply district board election to be held in April.

Sections 249.1152 & 249.1154 - This act removes these sections from law. Section 249.1152, RSMo, allows counties of the third classification to form a watershed improvement district after completing the outlined procedure. Section 249.1154, RSMo, allows, by order of the governing body or petition by 20% of the voters, areas to be designated groundwater depletion areas and allows for well volume monitoring.

Section 250.140 - This act adds water supply districts to those entities that may sue landlords or tenants for past due bills, minus any security deposits. It requires supplier entities to make a good faith effort to notify the property owner when the tenant's sewer or water bill is more than 30 days late. The owner cannot be held liable for sums due from the tenant for more than 90 days of service, and the water provider cannot be held civilly or criminally liable for terminating service due to the delinquency of the payment. This section only applies to residences with their own private water and sewer lines and becomes effective on February 1, 2006.

The provisions of this section do not apply to sewer services, water services, or combined services in St. Louis City and Kansas City.

Section 263.245 - The act includes Schuyler and Worth counties in Section 263.245, RSMo, which provides that owners of land in certain counties shall control all brush growing on their property that is designated as the county right-of-way or county maintenance easement part of such property and which is adjacent to any county road.



## DESCRIPTION

Section 278.240 - This act eliminates the requirement that candidates for trustee of a watershed district live within the district.

Section 311.087 - Any person acting for a promotional association who possesses the qualifications and meets the requirements of Chapter 311, RSMo, may apply for and receive an entertainment district special license to sell intoxicating liquor by the drink for retail for consumption. The fee for such a license is \$300 per year.

Within the limits of Chapter 311, a promotional association may allow people to leave licensed establishments located in the entertainment district with an alcohol beverage and enter other establishments with the beverage. No person can take the drink outside the area designated by the promotional association. The association must ensure that minors are distinguished from others.

Every licensee within the district must serve alcoholic beverages in containers that have the licensee's trade name or logo. The holder of these licenses is solely responsible for alcohol violations.

As defined by this section, an "entertainment district" is any area located in Kansas City that is located in the city's central business district.

"Promotional association" is defined as an association in Missouri, which is organized by one or more property owners within the entertainment district, who own or control not less than 100,000 square feet of the premises designed for lease by bars, nightclubs, restaurants, and other entertainment venues.

Section 320.121 - This act allows towns and villages, in addition to cities and counties, prohibit fireworks.

Section 321.120 - This act modifies the terms served by fire protection district board members in St. Charles County.

Sections 321.190 & 321.603 - This act prohibits fire district board members from being paid more than one attendance fee if such member attends more than one board meeting in a calendar week.

## DESCRIPTION

Section 321.322 - This act provides that the City of Washington shall not by annexation, be permitted to annex for fire protection purposes the territory of an existing fire protection district.

If such an area is annexed, the existing fire protection district will continue to provide fire protection and levy taxes in such annexed area as if the city annexation had not occurred.

Section 349.045 - This act designates the requirements that the board of an industrial development corporation in Lewis County must meet.

Sections 447.620, 447.622, 447.625, 447.640 - This act lengthens the time from one month to six months that a property must be unoccupied before a person can petition to have it declared abandoned.

Section 473.770 & 473.771 - This act allows public administrators to delegate certain duties to a deputy. Specifically, a deputy who is a licensed attorney can execute inventories, settlements, surety bonds, pleadings, and other court documents filed in the name of the public administrator.

Section 488.2220 - This act adds Springfield to Section 488.2220, RSMo, which allows certain cities to provide for additional court costs of up to \$5 for municipal ordinance violations.

Section 559.607 - This act authorizes municipal courts to contract with a public entity or employ a person to serve as the city's probation officer. Currently, such courts may only contract with a private entity to provide probation services. Persons found guilty of municipal ordinances and placed on probation will be required to pay a service fee to the court to pay for the probation services.

Currently, only cities which do not have probation services for persons convicted of ordinance violations may contract with private entities to provide probation services. This act authorizes any city to contract with a private or public entity or employ a probation officer to provide probation services.

Section 1 - This act authorizes the sale of state property in Buchanan County.

## DESCRIPTION

Section 2 - This act authorizes the Governor to sell state property in St. Francois County.

Section 3 - This act requires the county commission in all counties except charter counties shall be responsible for the computation of salaries of all county officials provided that any percentage salary adjustments in a county shall be equal for all such officials in that county.

Section 4 - Under this act, Madison County may impose a sales tax for public recreational projects and programs upon voter approval.

Section 5 - This act authorizes the Governor to remise, release, and forever quitclaim all interest in the State Health Lab and the EDP Building in Cole County, if the Office of Administration determines that there is no longer any beneficial use for the buildings.

Section 6 - This act authorizes the Governor to remise, release, and quit claim interest in state property in Lafayette County. The proceeds from the sale will be deposited into the Veterans Commission Capitol Improvement Trust Fund.

Section 7 - This act authorizes the Governor to convey state property at the Fort Davidson Historic Site to the City of Pilot Knob in Iron County.

This act contains an emergency clause for Section 94.838 regarding the room and food tax for capitol improvements for the City of Lamar Heights.

SA 1 - Authorizes St. Louis City and St. Louis County to propose, by order or ordinance, a transportation sales tax of one percent, rather than 1/2 of 1%.

SA 3 - Provides that any investment firm offering municipal bond underwriting of financial advisory services or any law firm offering bond counsel services, or any person having interest in such firms shall be prohibited from making direct financial contributions, but allows in-kind contributions, in support of a general obligation bond election.

SA 4 - Authorizes nursing home districts in Marion and Ralls counties to maintain apartments for seniors that provide at a minimum, housing, food services, and emergency call buttons.

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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## DESCRIPTION

SA 5 - Allows water companies to contract with sewer providers to terminate service for delinquent accounts.

SA 1 TO SA 5 - Exempts St. Louis City and St. Louis County.

SA 6 - Limits the amount of revenue derived from admission fees for gaming boats St. Charles City may collect after fiscal year 2007 to the percentage of revenue attributable to admission fees for fiscal year 2006.

SA 7 - Modifies number of judges in the 11th judicial circuit (St. Charles County) and 17th judicial circuit (Cass County).

SA 8 - Creates the Homestead Exemption Tax Credit.

SA 10 - Allows St. Louis City to establish by ordinance and maintain a municipal police force and upon adoption of such ordinance, the statutes applicable to the St. Louis Police Department will expire.

SA 11 - Allows the board of a fire protection district to create an ordinance, rule, or regulation allowing the district to charge individuals, who reside outside of the district, but who receive services within the boundaries of the district, for the actual and reasonable costs of such services received.

SA 12 - Requires that any expenditure made by the Jackson County Sports Authority that is over \$5,000, including professional service contracts, must be competitively bid and requires any expenditure over \$5,000 made by the Jackson County Executive be competitively bid.

SA 13 - Provides that no Jackson County official, who pleads guilty to or is convicted of a federal felony while serving in his or her official capacity, shall receive any county pension. It prohibits a person from qualifying as a candidate for any public elective office who has been convicted of, or pled guilty to, any felony or misdemeanor under the laws of the United States.

SA 14 - Provides that the Jackson County Sports Authority shall not permit its members to utilize a suite located in any stadium leased by the authority to a professional sports team.

## DESCRIPTION

SA 15 - Exempts attorneys' fees in Jackson County from the definition of "redevelopment project costs." Thus, in Jackson County, attorneys' fees are not eligible for TIF reimbursement.

SA 16 - Provides that the salary schedules in statute will be base salaries for county officials unless the current salary, as of August 28, 2005, is lower than the compensation provided under the schedules.

SA 17 - Exempts certain counties from corporate farm law.

SA 18 - Exempts motor vehicles leased for a period of one year to a religious, educational, or charitable organization from taxation for state, county, or local purposes.

SA 19 - Allows certain homeowners over the age of 65 in St. Louis County to defer payment of property taxes.

SA 20 - Modifies the definition of "major initiative" in the "downtown revitalization preservation program."

SA 21 - As part of the annual review by the board of directors of the County Employees' Retirement Fund, the board will determine if having an additional benefit which will improve the quality of life for future retirees is feasible and, after the annual review, the board may vote to make any of the feasible adjustments outlined in section 50.1030, RSMo, subject to certain guidelines.

SA 22 - After August 28, 2005, new pension benefit programs shall not be established by any fire protection district for volunteer members, district board of directors, or employees.

SA 23 - Provides that for one-time expenditures, the county commission may budget expenses in a common fund, but places limitations and includes requirements for capital expenditures and equipment expenses.

SA 25 - Changes provisions relating to counties with a township form of government, including elections, requirements and tenure of elected officials, money required to be paid by township officials, resignation, pay for services of officials, filling of vacancies, frequency of meetings, and the building of bridges.

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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May 5, 2005

## DESCRIPTION

SA 26 - Ensures that the provisions relating to business personal property will not modify the definition of “tangible personal property.”

SA 27 - Allows a community with a geographical information system to establish costs for the use of computer programs and software.

SA 28 - Increases the percentage of people that must object to a proposed annexation from 2% to 8% of the qualified voters before additional procedures are required for annexation.

SA 29 - Eliminates the option for the County Salary Commission in Buchanan County to set salaries at 65% of the salary schedules; modifies language stating that the territory of ambulance districts does not have to be contiguous; provides that drainage and levee districts shall have 5 years after their corporate charter lapses to reinstate and extend the time of corporate existence by the circuit court.

SA 30 - Adds health care providers under contract to provide services to patients at county jails to coverage under the state legal expense fund. Removes all other changes from the senate substitute in section 105.711, RSMo.

SA 31 - Modifies the scale on which fees collected by collector-treasurers on the total tax levied will be based.

SA 32 - Restores sovereign immunity to Metro and KCATA, provides immunity to state employees for official actions, and removes St. Louis and Kansas City police boards from legal defense fund coverage.

SA 33 - Provides that an improvement cost, assessed by a reasonable assessment plan in a neighborhood improvement district determined by a governing body may include, in the case of condo or equitable owner association ownership, a determination that all units are equally benefited.

SA 35 - If a group in St. Louis County to form a subdistrict within the transportation development district, the subdistrict may capture revenues derived from the transportation sales tax.

LR No. 0203-07

Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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## DESCRIPTION

SA 36 - Excludes the city attorney in cities of the third or fourth classification from the definition of "public office" in section 115.013, RSMo, relating to elections.

SA 37 - Modifies the circumstances where territory located in a water supply district can detach.

SA 38 - Provides that members of a water supply district will be deemed to have vacated their seats after 3 consecutive meetings, and in which case, the vacancies will be filled as any other seats would be.

SA 39 - Provides that no person shall rent a mobile home that does not conform with housing and health codes, nor shall anyone do so when the mobile home does not conform to subdivision ordinances of the county or municipality.

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  
Office of Secretary of State  
Office of State Treasurer  
Office of Administration - Budget and Planning  
Department of Economic Development  
Office of State Courts Administrator  
Department of Natural Resources  
Department of Conservation  
Department of Revenue  
Joint Committee on Public Employee Retirement  
County Employees Retirement System  
Local Government Employees Retirement System  
Department of Transportation  
Department of Social Services  
Department of Corrections  
St. Louis County - Director of Administration

WB:LR:OD (12/02)

LR No. 0203-07

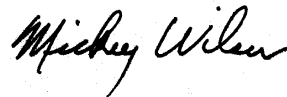
Bill No. SS for SCS for HCS for HB 58 SS for SCS for HCS for HB 58 with SA 1,3,4,SA 1 to SA 5,SA 5 A.A.,  
SA6,7,8,10,11,12,13,14,15,16,17,18,19,20,21,22,23,25,26,27,28,29,30,31,32,33,35,36,37,38,39

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## SOURCES OF INFORMATION

State Tax Commission  
Mo. Gaming Commission  
Department of Elementary and Secondary Education  
Department of Public Safety  
Mo. State Employees' Retirement System  
Bates County  
Henry County Treasurer-Collector  
Boone County Sheriff  
Little Blue Valley Sewer District  
Callaway County Water Dist. #1  
Cass County Commission  
Nodaway County Clerk  
Livingston County Clerk  
Carroll County Clerk  
Jasper County Commission  
Jefferson County Commission  
City of St. Peters  
City of Berkeley  
City of Lees Summit  
City of Maryland Heights  
Cole County Assessor  
Boone County Collector  
Kansas City Area Transit Authority



Mickey Wilson, CPA  
Director  
May 5, 2005