

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 3261-09  
Bill No.: SCS for HCS for HBs 1030, 1033, 1146, 1225, and 1326  
Subject: Political Subdivisions: Sales Tax, Transient Guest Tax, Fire Protection Districts,  
County Commissions, Ambulance Districts, and Roads  
Type: Original  
Date: April 26, 2006

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
General Revenue	(\$32,713) to Unknown	(\$39,255) to Unknown	(\$39,255) to Unknown
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>(\$32,713) to Unknown</b>	<b>(\$39,255) to Unknown</b>	<b>(\$39,255) to Unknown</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
School Moneys	\$0	\$0	\$0
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.  
This fiscal note contains 39 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Local Government</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>	<b>Unknown to (Unknown)</b>

### **FISCAL ANALYSIS**

#### **ASSUMPTION**

Officials of the **Office of State Treasurer** assume no fiscal impact to their office.

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

Officials of the **Department of Social Services** assume no fiscal impact.

Officials of the **Office of Administration** made no comment on the legislation.

Officials of the **Department of Public Safety - All Divisions** assume no fiscal impact.

Officials of the **Department of Revenue** assume they would have some administrative impact from the numerous sales taxes allowed, however, officials assume no fiscal impact.

Officials of the **Missouri Ethics Commission** assume no fiscal impact.

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

ASSUMPTION (continued)

Officials of the **Department of Elementary and Secondary Education** assume no fiscal impact.

Officials of the office of **Boone County Collector** assume no fiscal impact.

Officials of the **Department of Mental Health** assume no fiscal impact.

**Oversight** assumes the following sections in this proposal are permissive, procedural, changes certain requirements, or empowers governing bodies at their discretion to do various things.

Section 41.655 allows the Johnson County Commission to create a 5 member commission to adopt and enforce airport hazard area zoning.

Current law provides for planning and zoning. **Oversight** assumes to establish a 5 member commission is at the discretion of the County Commission. **Oversight** assumes no fiscal impact.

Section 49.292 Allows County Commissions to reject land gifts to the county.

Section 50.032 establishes a procedure for counties to settle disputes arising from financial expenditures made between counties.

**Oversight** assumes that there could be some costs of mileage and boarding of other County Commissioners that would be selected to mediate a dispute between counties. **Oversight** assumes any costs would be minimal. **Oversight** assumes no fiscal impact.

Section 50.327 Requires county Public Administrators to be paid a salary according to the statutory schedule.

Subsection 2 of Section 50.327 prohibits the reduction of compensation set on or after August 28, 2005, for the County Collector of Taney County.

**Taney County** officials stated there would be no fiscal impact.

Section 50.339 The salary commission in Cape Girardeau County is authorized to meet to determine whether to equalize the base salaries of the Treasurer and Public Administrator with the base salaries of the Auditor and Recorder of Deeds.

ASSUMPTION (continued)

**Oversight** assumes this proposal is discretionary in that it empowers the Cape Girardeau County Salary Commission to equalize certain county officials salaries. This proposal does not mandate that salaries are to be equalized. **Oversight** assumes no local fiscal impact.

**Section 50.565** amends the composition of the County Law Enforcement Restitution Fund. Current and former county officials would not be allowed to serve on the board of trustees of the fund.

**Oversight** assumes no fiscal impact.

**Section 50.660** allows any county of the first classification to make purchases without advertising for bids on items costing less than \$6000, provided the purchase is from one person, firm, or corporation during any period of ninety days.

**Oversight** assumes this is a procedural change and requires no additional duty or expenditure of funds, therefore, **Oversight** assumes no fiscal impact.

**Section 52.230** Changes the date on which Collectors of Revenue in 1st class non-chartered and 2nd, 3rd, and 4th class counties must send out delinquent tax statements.

**Section 54.040** add new requirements for candidates seeking the office of County Treasurer.

**In response to identical legislation of this session, fiscal note 4625-01 HB 1525, the following fiscal impact statements were made:**

Officials of the **Office of the Secretary of State** assumed no state fiscal impact to their office.

The **Cass County Clerk** assumed no fiscal impact to their county.

**Oversight** assumes this section only establishes requirements of candidates seeking the office of County Treasurer and would have no local fiscal impact.

**Section 59.170, 59.319, 59.331, and 59.332** makes changes concerning the filing of records in the office of the Jackson County Recorder of Deeds.

ASSUMPTION (continued)

**In response to almost identical legislation, fiscal note 4971-01 SB 1011**, officials of the **Jackson County Recorder of Deeds** stated that this proposal addresses two subject areas affecting document filings with their office. Officials stated that Section 59.170 would have no fiscal impact to the county, however, the changes would benefit both the taxpayers and those who file documents in time/costs associated with selecting an office for the filing of documents.

Officials stated that their office by 2006 will be placing its entire Recorder of Deeds database, including indexes and document images, on-line. Officials assume there would be no fiscal impact from request for redaction because the process would be handled by existing administrative staff and program software capability.

**Oversight** assumes that Section 59.319.1 of this proposal allows the Recorder's Fund to be used for the costs of redaction as authorized by this proposal. Oversight assumes any cost of redaction would be defrayed by monies in the Recorder's Fund.

**Section 67.048** requires any county board that receives funding from the county and whose members are appointed by the County Commission to submit an annual report.

**Section 67.110 & 137.055** provides that each political subdivision's budget officer when submitting to the officers of the governing body information on each tax rate to be levied, the budget officer would include the increase in tax revenue due to an increase in assessed value as a result of new construction and improvement increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the tax rate is adopted.

**Oversight** assumes no fiscal impact other than possibly some minimal administrative impact.

**Section 67.304** Allows the governing body of any municipality or county to authorize its employees or agents to stand in a road to solicit charitable contributions

**Section 67.463** requires the County Collector of Boone County to collect a fee as allowed by Section 52.260, RSMo, for the collection of assessments.

**Oversight** assumes there would be an increase in revenue to the Boone County's General Revenue Fund as required by Section 52.260. The amount of annual revenue is unknown.

**Boone County officials did not respond to our fiscal note request.**

ASSUMPTION (continued)

**Section 67.797** authorizes the governing body of Boone County to have exclusive control over the expenditures and operation of a regional recreational district located only in that county on land owned solely by the county.

**In response to identical legislation, fiscal note 4279-02 HB 1710 the following fiscal impact statements were issued:**

Officials of the **Department of Natural Resources - State Parks** assume no fiscal impact to their agency.

**Oversight** assumes this proposal is enabling legislation which grants administrative control of the Regional Recreation District located in Boone County to the Boone County Commission provided the district is located in only Boone County and on land owned solely by the county.

**Oversight** assumes this proposal does not require any new expenditure of funds, nor does it create any new revenues. Therefore, **Oversight** assumes no fiscal impact to state or local governments.

**Section 67.1181** requires any political subdivision authorized to collect and expend tax revenues imposed for the advertising and promotion of tourism would have to perform, or cause to be performed, an audit of its finances at least once every five calendar years. The costs of the audit would be paid by the political subdivision from the revenues for operating costs. The first audit would be required to be completed no later than January 1, 2008.

**Oversight** assumes there would be costs of an audit paid for by monies in the transient guest trust fund. The amount of an audit is indeterminable and will be shown as unknown.

**Section 67.1360** Allows the City of Sullivan and the portion of the Sullivan C-2 School District located in Franklin County to levy a transient guest tax.

**Oversight** assumes no state fiscal impact. The Department of Revenue does not collect transient guest taxes. **Oversight** assumes the City of Sullivan would have administration costs of collecting the tax and would have costs of promoting tourism. **Oversight** assumes costs would not exceed income in a given year. **Oversight** assumes no fiscal impact to the City of Sullivan.

**Section 67.1451** changes the Board requirement for Community Improvement Districts in the City of Springfield.

ASSUMPTION (continued)

**Oversight** assumes this change does not require any new duties, or an expenditure of local funds, therefore, **Oversight** assumes no fiscal impact.

**Section 67.1545** modifies the method of how community improvement districts may impose sales taxes.

**In response to identical legislation fiscal note 5170-01 SB 1056 the following fiscal impact statements were issued:**

Officials of the **Department of Revenue - Sales Tax Division** assume no fiscal impact to the department.

Officials of the **Department of Economic Development** assume no fiscal impact to their department.

**Oversight** assumes this proposal modifies the method of how community improvement districts may impose a sales tax. Oversight assumes any fiscal impact to local political subdivisions would require a vote of the people. Oversight would note that the current maximum rate allowed and the maximum allowed by this legislation is the same. Oversight assumes this proposal as written would have no local fiscal impact.

**Section 71.790, 71.796, and 71.798,** amends the procedure for the City of Springfield to dissolve a Special Business District.

**Oversight** assumes these sections do not create any additional duties or expenditure of funds, therefore, **Oversight** assumes no fiscal impact.

**Section 72.080** Changes the requirements for the incorporation of a city or town

**Section 84.160**

Officials of the **St. Louis Metropolitan Police Department - Budget Division** assume this proposal grants authority to the St. Louis Board of Police Commissioners to grant to any officer of the rank of Sergeant or above, compensatory time off for overtime, court time, or standby court time. Officials assume this proposal is discretionary and would require action of the board and with appropriation approval of the city. Officials stated that costs would exceed \$1,000,000 annually for the police department.

ASSUMPTION (continued)

**Oversight** assumes this section is discretionary and would have no fiscal impact without local action.

**Section 100.050** Currently, if a municipality undertakes an industrial development project which was approved after August 28, 2003, the lessee may reimburse the municipality for the actual costs of issuing the bond and administering the plan. Anything reimbursed in excess of the actual costs must be disbursed to each school district, junior college district, county, or city in proportion to its current ad valorem tax levy.

This bill specifies that for plans approved after May 15, 2005, in Boone County, reimbursements in excess of the actual costs must be disbursed to each affected taxing entity in proportion to the current ad valorem tax levy of each affected taxing entity, not just the entities in current law.

**In response to identical legislation, fiscal note 4501-02 HB 1711 the following fiscal impact statements were made:**

Officials from the **Department of Economic Development (DED)** state the bill should have no fiscal or administrative impact on DED. It provides for municipalities who are carrying out industrial development projects.

Officials from the **City of Columbia, Boone County and Columbia School District** did not respond to our request for fiscal impact.

**Oversight** assumes the proposal would change the distribution of excess payments from lessees of industrial development projects within Boone County. Oversight assumes the proposal may result in a possible reduction of excess funds distributed to school districts, junior college districts, county or cities, and an offsetting possible increase in disbursements to other taxing entities. Oversight assumes the net effect to local political subdivisions would net to zero.

**Sections 105.470, and 105.473** adds elected local government officials to the law regulating lobbyist. These sections would only apply to officials elected in a County, City, Town, or Villages with an annual operating budget of over two million dollars.

Officials of the **Missouri Ethics Commission** assume no fiscal impact to the Commission.

**Oversight** assumes no local fiscal impact.

ASSUMPTION (continued)

**Section 115.124** removes elected members of the Board of Trustees of Community College Districts from certain requirements of nonpartisan elections when no one files for a position on the board.

**Oversight** assumes this is a procedural change and would have no fiscal impact.

**Section 135.048** authorizes Jackson County officials to adopt an ordinance, to allow for the deferral of increases in property tax liability and interest thereon in excess of the property tax liability for 2004 for homestead property, as that term is defined in Chapter 135, RSMo, that is located in Jackson County and owned and occupied by an individual or individuals age sixty-five and older.

**Jackson County** officials did not respond to Oversight's response request, therefore, **Oversight** assumes any fiscal impact would be discretionary. Before fiscal impact could occur an ordinance would be required establishing the deferral of property tax liability.

**Section 137.055** would require the county government to include in its notice for a hearing on the proposed rate of taxes the increases in tax revenue realized due to an increase in assessed value as a result of new construction and improvement, and the increase, in both dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

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

**Oversight** assumes this is a change in procedural requirements and would have no fiscal impact.

**Section 137.106** clarifies in the definitions section of the Homestead Preservation Act, what an eligible owner is. The addition to this section defines joint ownership and its relation to the definition of eligible owner.

**Oversight** assumes no state or local fiscal impact from this section.

**Section 137.115** allows the City of Gladstone under certain conditions, to levy separate and differing property tax rates.

Officials of the **Department of Revenue**, and the **State Tax Commission** assume no fiscal impact.

ASSUMPTION (continued)

**Oversight** assumes this proposal is permissive and would have no state or local fiscal impact. Before fiscal impact would be realized, City officials would have to approve the option provided for.

**Section 137.390** current law requires the Assessor's book be corrected not later than August tenth, this section changes the date to September twentieth.

**Oversight** assumes no fiscal impact to state or local governments.

**Section 139.031** requires any taxpayer protesting their current tax to make total payment of the current taxes. Taxing authorities would be allowed to make a request to the County Collector to be notified of current taxes paid under protest. The request must be made on or before February.

**Oversight** assumes the changes made are procedural and would have no fiscal impact.

**Section 162.441** regulates the required number of signatures on a petition to allow any school district to be attached to one or more adjacent seven-district school districts.

**Oversight** assume no state or local fiscal impact.

**Section 177.091** Allows the City of Corder to sell property purchased from a school district for any purpose it deems necessary after 25 years.

**Section 190.053** requires members of the board of directors of an ambulance district who were first elected on or after January 1, 2007 to attend and complete an educational seminar on the role and duties of a board member.

**Oversight** assumes some minimal costs assuming that the training would not be held locally.

**Oversight** assumes that costs statewide in indeterminable and will be shown as unknown.

**Section 206.090** amends the County Hospital District election law to require the voters of Iron County to vote for only 1 director from the district in which they reside. Current law requires the voters to vote for 6 members.

**Oversight** assumes the change in voting procedure would have no fiscal impact.

ASSUMPTION (continued)

**Section 228.040, and 228.190** Allows County Commissions, at their discretion, to open a county road and conclusively establishes the status as a public road of any county road for which the county has received County Aid Road Trust funds for at least five years after January 1, 1990.

**Oversight** assumes no state or local fiscal impact.

**Section 230.220** alters the amount and type of compensation members of the County Highway Commission is to receive. The County Commission would determine the amount of attendance fee that would be paid to citizen members.

**Oversight** assumes this proposal is permissive. Currently members receive fifteen dollars per day for the first meeting each month and five dollars for each meeting thereafter. The members also receive eight cents per mile actually necessary traveled in performance of their duties.

**Oversight** assumes that any additional costs would be determined at the discretion of the County Commission. Oversight assumes no fiscal impact.

**Section 247.040** amends the law regarding the formation of a public water supply district. As a requirement of incorporation, the district would need to be compact and contiguous territory, and would contain, as nearly as possible, an equal number of inhabitants. The subdistrict would be reapportioned as necessary following publication of the decennial census.

**Oversight** assumes this is a modification of the law and would have no state or local fiscal impact.

**Section 250.140** modifies the amount of time for which an owner is liable for an occupant's delinquent sewer or water bill in St. Louis City and Kansas City

Currently, until January 1, 2007, a St. Louis City property owner is only liable for an occupant's delinquent water or sewer bill for up to 120 days of service. After January 1, 2007, the property owner is only liable for up to 90 days of service. Under this act, a St. Louis City property owner remains liable for up to 120 days of service when the occupant's bill is delinquent, but the number of days for which the owner is liable does not decrease on January 1, 2007.

ASSUMPTION (continued)

**In response to fiscal note 4119-01 SB 795 the following fiscal impact statements were issued:**

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

Officials of the **St. Louis Metropolitan Sewer District** and the **Kansas City Manager's Office** was sent a fiscal note request for a response. Officials did not respond.

**Oversight** assumes no state or local fiscal impact.

**Section 260.830 and 260.831** Authorizes Jasper County Commission to seek voter approval to impose a landfill fee.

**Oversight** assumes these sections are permissive and would have no fiscal impact unless the County Commission would place the question of imposing a landfill fee on the ballot, and would receive voter approval.

**Section 311.070** prohibits a wholesaler of intoxicating liquor with an alcohol content of less than 5% by weight or nonintoxicating beer, from replacing merchandise which had breakage occurring as result of the retailer or a customer of the retailer.

**Oversight** assumes no fiscal impact.

**Section 311.489** allows for the establishment of a Festival District in Jackson County. A "promotional association" comprised of local bar owners would be allowed to submit a plan to establish a district. Civil fines are created for alcohol violation within the district.

**Oversight** assumes this provision is permissive, and does not require Jackson County officials or its municipalities to establish Festival Districts. **Oversight** assumes no fiscal impact.

**Section 313.820** limits the amount of revenue expenditures from gaming boat admission fees.

ASSUMPTION (continued)

**In response to identical legislation fiscal note 3339-04 SB 577, the following fiscal impact statements were issued.**

Officials from the **Missouri Gaming Commission** state the proposal would not fiscally impact their agency.

Officials from the **City of Kansas City** assume the proposal would have no fiscal impact on their city.

Officials from **St. Charles County** assume the proposal would not fiscally impact their county.

Officials from the cities of **St. Charles, Maryland Heights** and **North Kansas City** did not respond to Oversight's request for fiscal impact.

According to the Gaming Commission, the admission fee revenue for the last three fiscal years for the St. Charles has been:

	FY 2003	FY 2004	FY 2005
St. Charles (Ameristar)	\$9,903,354	\$10,551,008	\$10,613,823

**Oversight will assume the fiscal impact of this proposal has already been reflected in the fiscal note prepared in 2005 for SB 272, which as a potential unknown loss to the City of St. Charles starting in FY 2008. Therefore, Oversight will not reflect an additional fiscal impact from this proposal.**

**Section 321.162** Requires board members of fire protection districts elected on or after January 1, 2007, to attend a training course approved by the State Fire Marshal.

Officials of the **Department of Public Safety - State Fire Marshal** assume no fiscal impact to their office.

Officials of the **Central County Fire & Rescue**, and the **DeSoto Fire Protection Districts** assume there would be costs associated with travel and lodging. DeSoto District officials estimate costs at \$400 annually unless training is held regionally, then there would be no cost. Central County estimates costs of \$1,000 per new board member.

ASSUMPTION (continued)

**Oversight** assumes costs would be minimal for fire protection districts. **Oversight** will show fiscal impact to fire protection districts as \$0 or Unknown, depending upon where training is held. **Oversight** assumes this proposal would become law on September 1, 2006 and would only affect board members elected on or after January 1, 2007. **Oversight** will show fiscal impact for 6 months of FY 2007.

**Section 321.552** Authorizes any ambulance or fire protection district in the counties of St. Charles, and St. Louis, upon voter approval, to impose a sales tax of up to one-half of 1% for the operation of the district and for the reduction of property taxes. Currently, the ambulance and fire protection districts in these counties are excepted from the tax authorization. Ambulance or fire protection districts imposing a tax under this authorization cannot charge residents a fee for services rendered.

Subsection 9 subdivision 2 creates in the State Treasurer's Office, the "Distressed Fire Protection District Fund" in which those fire districts that would impose a voter approved sales tax would have 5% of their sales tax withheld and would go to the benefit of distressed fire protection districts.

Officials of the **Office of the State Treasurer** stated that their office only ensure that the disbursements are made from a lawful appropriation and don't exceed the amount of the appropriation. In accordance with Sections 30.170 and 30.180 RSMo, the state treasurer may approve disbursements"

If the wording isn't changed, we'll need an FTE (Analyst I - \$36,444 plus E&E) to monitor these disbursements.

**Oversight** assumes that the intent of the legislation is for the Department of Revenue to administer the fund and approve disbursements.

**Oversight** assumes this proposal is permissive for those ambulance and fire districts located in certain counties, which under this proposal receives the authority for the first time to seek voter approval to levy a sales tax for fire or ambulance purposes. **Oversight assumes that the boards of ambulance and fire districts would do what is best for their district, and assume no fiscal impact for them.**

ASSUMPTION (continued)

**Section 321.688** provides a procedure for consolidation of fire protection districts located in Jefferson County.

**Oversight** assumes this proposal sets forth the procedures fire protection districts located in Jefferson County would follow if they wanted to consolidate districts. **Oversight** assumes this proposal requires action of the governing boards of fire districts and with voter approval before any fiscal impact would occur. Since fire districts would already be established there would be no new or additional tax, and **Oversight** assumes all material assets would be combined.

**Oversight** assumes the only costs would be for the election to consolidate, which if held on a general or primary election date costs would be insignificant. Voters living in a fire protection district that had been levying a tax greater than the fire district with which they would be consolidating would pay a reduced tax.

**Oversight** assumes no state or local fiscal impact because this proposal as written is permissive and requires voter approval

**Section 473.748** makes any term or provision in a contract unenforceable if it requires a Public Administrator who is acting as a guardian to pay the debt of a ward.

**Section 483.245**

Provides that each county will have a minimum of one full-time Deputy Circuit Clerk.

Officials of the **Office of the State Courts Administrator** assume that currently there are approximately 11 counties where this standard is not met. The costs of meeting this standard would have costs to the state general revenue fund of approximately \$39,255 annually and would require 1.6188 FTE.

**Section 610.010** amends the definition of "public record" as it relates to the conduct of public business by political subdivisions.

**Oversight** assumes this section would have no state or local fiscal impact.

**Section 650.465** requires any law enforcement, ambulance, and fire protection agency to remove all emergency lights, siren, and decals prior to selling or consigning the vehicle.

ASSUMPTION (continued)

Officials of the **Department of Public Safety - Divisions of State Highway Patrol, Fire Safety, Water Patrol, and Capitol Police** assume no fiscal impact.

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

Officials of the **City of St. Louis Metropolitan Police Department, Boone County Sheriff's Office**, assume no fiscal impact.

**Oversight** assumes agencies that require use of emergency equipment currently remove all equipment before disposal. **Oversight** assumes no state or local fiscal impact.

**Section 701.450** exempts certain construction projects in the City of St. Louis from the provisions of section 701.450 if the construction is in compliance with the requirements of the applicable building and plumbing codes concerning the number of water closets for men and women.

**Oversight** assumes no local fiscal impact.

**Section 1** Requires the cities of Rogersville and Springfield to abide by the terms of the November 15, 2005, settlement agreement between the cities relating to involuntary annexation of certain real property located between the two cities.

**SALES TAXES - CERTAIN POLITICAL SUBDIVISIONS:**

**Oversight** assumes that the following Sections of this proposal are permissive and would require action by the governing body with voter approval. **Oversight** assumes these sections as written would not result in fiscal impact.

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

**Oversight** assumes the Department of Revenue would collect the tax and would retain a 1% collection fee which would be deposited into the state's general revenue fund. **Oversight** does not know if the voters would approve the imposition of a sales tax, nor if they did at what rate.

Therefore, **Oversight** will show fiscal impact to the general revenue fund as \$0 or Unknown.

ASSUMPTION (continued)

**Section 67.547** allows officials of New Madrid County to place on the ballot the question of imposing a sales tax to be shared between the county and cities within the county. **Oversight** assumes the Department of Revenue would collect the sales tax, however, it is not specified in Section 67.547. **Oversight** assumes the Department of Revenue would retain a 1% collection fee.

**Section 67.997** allows officials of Perry County to place on the ballot the question of imposing a sales tax for providing senior services.

**Section 67.2040** allows officials of Pulaski County to place on the ballot the question of imposing a sales tax for providing a shelter for women and children.

**Section 67.2500 and 67.2510** includes the counties of Jackson, Franklin, and Clay counties to the counties that would be allowed to seek voter approval to fund a Theater, Cultural Arts, and Entertainment District.

**Section 67.2715** allows officials of the City of Excelsior Springs to place on the ballot the question of imposing a sales tax for constructing, equipping, operating, and maintaining a community center.

**Oversight** assumes this proposal allows for two sales tax issues with two different purposes, to be voted upon by the citizens of the City of Excelsior Springs. **Oversight** assumes that this proposal is permissive and requires the governing body at their discretion to place upon the ballot the question of imposing a sales tax for retiring bonds that would be used for constructing, equipping, operating, and maintaining of a community center or to retire current debt and building a community center.

**Section 72.418** allows certain cities and fire protection districts to seek voter approval to impose a sales tax for public safety and other related activities.

**Section 92.500** allows officials of the City of St. Louis to seek voter approval of imposing a sales tax for public safety reasons.

**Section 94.860** allows municipalities in St. Louis County to place the question of imposing a sales tax for public safety reasons.

ASSUMPTION (continued)

**Section 94.950** allows City of Joplin to place the question of imposing a sales tax for the purposes of funding the operation, construction, of historical locations and museums to promote tourism.

**Section 193.065** allows the State Registrar to appoint local registrars from both a city or a county. Current law only allows Registrars to be employed by a county.

In response to identical legislation of this session, fiscal note 4538-01 HB 1707 officials issued the following fiscal impact statements:

Officials of the **Department of Health** stated they would have the following costs:

DHHS Costs:

Currently the registration districts within the state are divided to include 115 local health agencies to serve as local registrars. By allowing city health departments to serve as registrars within the same geographic locations, this proposal could add an additional 10 health agencies resulting in the need for one additional FTE by DHSS.

Personal Services:

An Office Support Assistant - Keyboarding would provide ongoing support for the additional local registrars including responding to telephone, fax and email inquiries; maintaining in-house supplies for distribution, completing supply requisitions, storing and retrieving documents and microfilm cartridges, conducting manual and computer searches; updating the computer system and making copies as necessary.

E&E Costs:

Standard per FTE costs for 1 FTE are included in this estimate. The extra monitor allows better searching capabilities. Occasionally, certificates generated from the mainframe system may have what appears to be an error in spelling or a date. The two monitors are placed side-by-side allowing the employee to view data in the mainframe system and compare that with the imaged original certificate to determine if keying errors were made when entering the data in the mainframe system or if the birth certificate originally had an error on it. If there was a keying error, it can be quickly corrected and a certificate can be generated for the requestor.

Presently, DHSS prints approximately 600,000 birth certificates (\$50,000) and 300,000 death certificates (\$25,000) yearly for distribution to LPHAs at no cost to the local registrars. (50,000 + 25,000 = \$75,000) The certificates are distributed in bulk at a cost of \$6.33 per case. An average of 6 cases per month (4 birth certificates, 2 death certificates) are distributed to each

ASSUMPTION (continued)

agency for a total cost of \$456 annually. ( $6 \times \$6.33 \times 12 = \$456$ ) Assuming 10 additional sites added as a result of the proposal, DHSS estimates an annual cost of \$4,560. ( $\$456 \times 10 = \$4,560$ )

LOCAL REVENUE LOSS

During calendar year 2005, the 115 LPHAs issued 650,064 certified copies of vital records (156,000 death certificates and 494,604 birth certificates). Based on this data, DHSS assumes each LPHA would have an average revenue loss of approximately \$6,566 (\$5,155 for birth certificates; \$1,411 for death certificates).

$494,064 \text{ birth certificates} \times \$15/\text{certificate} = \$7,410,960 \text{ Local Revenue}$  115 LPHAs = \$64,443 Revenue per LPHA (as Registrars);  $494,064 \text{ birth certificates} / 125 \text{ Local Registrars (LPHAS + City Health Departments)} = \$59,288 \text{ Revenue per Local Registrar}$ ;  $\$64,443 - \$59,288 = \$5,155$  Average loss to LPHAs

$156,000 \text{ death certificates} \times \$13/\text{certificate} = \$2,028,000 \text{ Local Revenue}$  115 LPHAs = \$17,635 Revenue per LPHA (as Registrars);  $156,000 \text{ death certificates} / 125 \text{ Local Registrars (LPHAS + City Health Departments)} = \$16,244 \text{ Revenue per Local Registrar}$ ;  $\$17,635 - \$16,244 = \$1,411$  Average loss to LPHAs

DHSS is unable to project the amount of revenue city health departments would collect under this proposal.

**Oversight** assumes the language in this proposal is permissive and therefore, no costs are assigned. **Oversight** assumes any potential costs anticipated by the Department of Health would need appropriation approval and would go through the budget process.

Officials of **St. Louis County** stated that this proposal would have no fiscal impact to the county.

**Oversight** assumes any revenues lost to county agencies would be gained by city agencies, netting local revenues to zero.

**Oversight** assumes no state or local fiscal impact

ASSUMPTION (continued)

**TRANSIENT GUEST TAX - CERTAIN LOCAL GOVERNMENT:**

**Section 67.1003** allows the City of Gladstone to levy a transient guest tax for the purpose of promoting tourism. The City could not levy the tax without voter approval.

**Oversight** assumes that the Department of Revenue does not collect transient guest taxes, therefore, **Oversight** assume the City of Gladstone would have the costs associated with collection and administration of the tax. **Oversight** cannot predict the amount of revenue that would be generated by the tax, because, it is not known at what rate of tax the governing body would ask for voter approval. Therefore, **Oversight** will show income as \$0 if voters would not approve a tax, or Unknown if voters were to approve a transient guest tax. For purposes of this fiscal note fiscal impact will be shown as \$0. **Oversight** assumes annual costs would not exceed annual income.

<u>FISCAL IMPACT - State Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
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**GENERAL REVENUE FUND**

**Income** to Department of Revenue

From 1% sales tax collection fee.

(Sections 67.997, 67.2040, 94.860, 94.950, 92.500, 67.547, 67.2715, 67.2500, 67.2510, 72.418)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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**Cost** to Office of State Courts

administrator (**section 483.245**)

For 1.6188 FTE for position of Deputy County Clerk	(\$32,713)	(\$39,255)	(\$39,255)
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**ESTIMATED NET EFFECT TO  
GENERAL REVENUE FUND**

<u>(\$32,713) to Unknown</u>	<u>(\$39,255) to Unknown</u>	<u>(\$39,255) to Unknown</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
BOONE COUNTY GENERAL REVENUE FUND (Section 67.463)			
<b><u>Income</u></b> to County Collector			
From retaining fee for special assessment collections	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
<b>ESTIMATED NET EFFECT TO BOONE COUNTY GENERAL REVENUE FUND</b>	<u><b>Unknown</b></u>	<u><b>Unknown</b></u>	<u><b>Unknown</b></u>
CERTAIN CITIES TOURISM FUND (Section 67.1003, 67.1360)			
<b><u>Income</u></b> to Certain Cities Tourism Fund			
From voter approved transient guest tax.	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<b><u>Cost</u></b> to Certain Cities Tourism Fund			
From Administration of the tax, and promoting tourism	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>
<b>ESTIMATED NET EFFECT TO CERTAIN CITIES TOURISM FUND</b>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
CERTAIN LOCAL POLITICAL SUBDIVISION			
<b><u>Income</u></b> - to other taxing entities within an industrial development project	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<b><u>Loss</u></b> - to school district, junior college district, county or city within an industrial development project	<u>\$0 to (Unknown)</u>	<u>\$0 to (Unknown)</u>	<u>\$0 to (Unknown)</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
<b>ESTIMATED NET EFFECT TO CERTAIN LOCAL POLITICAL SUBDIVISION (section 100.050)</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>CERTAIN LOCAL GOVERNMENTS (Sections 67.997, 67.2040, 94.860, 94.950, 92.500, 67.547, 67.2715, 67.2500, 67.2510)</b>			
<b><u>Income</u> to Certain Local Governments From voter approved sales tax.</b>	Unknown	Unknown	Unknown
<b><u>Cost</u> to Certain Local Governments From providing specified services.</b>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
<b>ESTIMATED NET EFFECT TO CERTAIN LOCAL GOVERNMENTS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>AMBULANCE DISTRICTS (Section 321.552 - St. Louis County and St. Charles County Districts)</b>			
<b><u>Income</u> to Ambulance Districts From voter approved sales tax.</b>	Unknown	Unknown	Unknown
<b><u>Cost</u> to Ambulance Districts From providing ambulance services.</b>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
<b>ESTIMATED NET EFFECT TO ST. LOUIS AND ST. CHARLES COUNTY AMBULANCE DISTRICTS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

FISCAL IMPACT - Local Government

FY 2007  
(10 Mo.)

FY 2008

FY 2009

**ST. LOUIS AND ST. CHARLES  
 COUNTY FIRE PROTECTION NON-  
 DISTRESSED DISTRICTS- (Section  
 321.552)**

**Income** to Fire Protection District  
 From voter approved sales tax.

\$0 to Unknown    \$0 to Unknown    \$0 to Unknown

**Loss of Revenue** to Fire Protection  
 Districts

Providing fire protection services

\$0 to  
(Unknown)

\$0 to  
(Unknown)

\$0 to  
(Unknown)

**ESTIMATED NET EFFECT TO  
 NON-DISTRESSED ST. LOUIS AND  
 ST. CHARLES COUNTY FIRE  
 PROTECTION DISTRICTS \*\***

\$0

\$0

\$0

**ST. LOUIS COUNTY FIRE  
 PROTECTION DISTRESSED  
 DISTRICTS- (Section 321.552)**

**Income** to Distressed Fire Protection  
 Districts.

From voter approved sales tax and from  
 distress fire protection district fund

\$0 to Unknown    \$0 to Unknown    \$0 to Unknown

**Cost** to Distressed Fire Protection  
 Districts

From providing fire protection services.

\$0 to  
(Unknown)

\$0 to  
(Unknown)

\$0 to  
(Unknown)

**ESTIMATED NET EFFECT TO ST.  
 LOUIS COUNTY AND ST.  
 CHARLES COUNTY DISTRESSED  
 FIRE DISTRICTS. (321.552) \*\***

\$0

\$0

\$0

<u>FISCAL IMPACT - Local Government</u> (continued)	FY 2007 (10 Mo.)	FY 2008	FY 2009
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**FIRE PROTECTION DISTRICTS**  
**(Section 321.162)**

<u>Cost</u> to Fire Protection Districts From training for board members.	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(unknown)</u>
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**AMBULANCE DISTRICTS**  
**(Section 190.053)**

<u>Cost</u> to County Ambulance Districts From training for board members.	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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<b>ESTIMATED NET EFFECT TO LOCAL GOVERNMENT</b>	<u>Unknown to (Unknown)</u>	<u>Unknown to (Unknown)</u>	<u>Unknown to (Unknown)</u>
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**\*\* Oversight assumes Fire Protection Districts and Ambulance Districts located in St. Louis County and St. Charles County would at their discretion decide to seek voter approval for a sales tax increase pursuant to section 321.552. Oversight assumes fire district boards would do what is most advantageous for their district. This sales tax is permissive. Oversight will show fiscal impact as \$0 or an unknown for fiscal impact. Impact would be \$0 if a sales tax were not adopted by the district boards or the voters.**

FISCAL IMPACT - Small Business

Small businesses within affected cities or counties would have to pay, collect and remit the additional sales tax or transient guest tax, if passed by the vote of the people.

DESCRIPTION

This proposed legislation changes the laws regarding political subdivisions.

Section 41.655

Current law authorizes Johnson County to plan and zone an area surrounding a military base located in the county, provided that the county has a zoning commission and a board of adjustment. This act removes the requirement that the county must have such a commission and board. Johnson County is authorized to adopt and enforce airport hazard area zoning regulations

DESCRIPTION (continued)

that are substantially similar to current airport zoning and regulation laws, with certain variances from the current laws.

Section 49.292

This section allows a county commission to reject the transfer of title of real property to the county by donation or dedication if it is in the best interest of the county to do so. The preparer of a document donating or dedicating real property to a county cannot submit the document for recording unless the grantee's acceptance is proved or acknowledged.

Section 50.032

This section prohibits a county from receiving state funds unless the county has agreed by ordinance or order to engage in mandatory mediation in disputes arising with another county over financial expenditures. Costs of the mediation will be shared between the counties involved. If the counties cannot agree on a mediator, the matter will be resolved by a three-person mediation panel. Such mediation shall be nonbinding and independently administered. Any decision issued by a mediator or panel may be appealed to the circuit court.

This section shall only apply if a jailer determines that a prisoner needs medical care or attention after being relocated from another county jail and a dispute arises between the counties regarding which county is responsible for the costs of such care.

Section 50.327

This section establishes the salary schedule for public administrators in counties of the second, third, and fourth classification, who choose to be paid by salary and who are considered full-time county officials, as the base schedule for those officials, unless the current salary is lower than the compensation in the schedule. This section also requires a two-thirds vote or more by the county salary commission to decrease the salary of any county official. All county officials shall receive the same percentage decrease.

In no event shall the base salary or compensation of a county collector in Taney County set on or after August 28, 2005, be reduced below the salary or compensation being paid on August 28, 2005. All actions taken by the salary commission between August 28, 2005, and December 31, 2005, shall be subject to this provision and any such action not in compliance with this subsection shall be voided.

DESCRIPTION (continued)

Section 50.339

This section authorizes the salary commission in Cape Girardeau County to meet to determine whether to equalize the base salaries of the treasurer and public administrator with the base salaries of the auditor and recorder of deeds.

Section 50.565

This section provides that current or former county elected officials and current or former employees of the county commission shall not be appointed to the board of trustees that supervises the county law enforcement restitution fund. Currently, current or former employees of the sheriff, prosecuting attorney, and treasurer are excluded.

This section also provides that the money from the fund may be used only for county law enforcement-related expenses, rather than such expenses in general.

Section 50.660

This section eliminates the requirement of advertising in counties of the first classification for county contracts or purchases involving an expenditure of less than \$6,000.

Section 52.230

This section requires all counties without a charter form of government to mail property tax statements and receipts to taxpayers at least 30 days before being due. Currently, statements are required to be mailed at least 15 days before the due date.

Section 54.040

This section adds new requirements for candidates seeking the office of county treasurer, including being at least 21 years of age, a U.S. citizen, a resident of Missouri for at least one year, a registered voter, and being current in the payment of personal and property taxes.

Sections 59.170 & 59.319

Currently, the Recorder of Deeds for Jackson County must have a Kansas City office and must record all instruments affecting property within a certain area at such office. These sections gives the recorder discretion about recording such instruments at the Kansas City office. Such deeds and instruments may also be recorded at the office located at the county seat office of Jackson County.

DESCRIPTION (continued)

In Jackson County, the two-dollar portion of the user fee for recording instruments that recorders retain for their "recorder's fund" may be used to cover the cost of redacting sensitive personal identifying information from documents under Sections 59.331 & 59.332, RSMo.

59.331 & 59.332

With limited exceptions, these sections prohibit the preparer of a document from including "sensitive personal identifying information" in a document that is prepared for the recorder. Such information includes federal social security numbers, bank account numbers, and credit card account numbers.

Currently, only the use of social security numbers is prohibited. If a person's sensitive personal identifying information appears on a document, the preparer, submitter, or anyone in an agency relationship with the person may redact, remove, or delete such information before submitting it to the recorder. The redaction of such information shall not affect the legal status of the transaction described in the document. The Recorder of Deeds shall not alter or modify any document except as otherwise provided by law.

If any sensitive personal identifying information in a record is viewable on an Internet website of a Recorder of Deeds, any person may apply in writing to the recorder for redaction or removal of the information. Upon receiving such application, the recorder of deeds may redact or remove the document from the records viewable on the Internet.

These sections shall apply only to Jackson County.

Section 67.048

This section requires county boards that receive funding from the county treasury and whose members are appointed by the county commission to submit an annual report each fiscal year itemizing expenditures.

Sections 67.110 & 137.055

These sections require political subdivisions to provide additional information to taxpayers prior to the public hearing held prior to the setting of tax rates.

Section 67.304

This act allows the governing body of any municipality or county to authorize an organization to stand in a road to solicit charitable contributions.

DESCRIPTION (continued)

Any organization must file a written application no later than 11 days before the solicitation. The act specifies what information must be provided in the application.

The governing body may require the applicant to obtain a permit or pay a reasonable fee. It may also require proof of liability insurance or set a minimum age requirement for persons soliciting.

Solicitation collections shall only be conducted at intersections controlled by electronic signal lights or by four-way stop signs.

Section 67.463

This section requires the Boone County collector to collect a fee for collection of certain property assessments.

Section 67.547

This section requires that 75% of the general county sales tax revenue in New Madrid County be distributed to the county and the remaining 25% be distributed equally among the incorporated cities, towns, and villages of the county. Currently, all the revenue goes to the county.

Section 67.797

This section authorizes the governing body of Boone County to have exclusive control over the expenditures and operation of a regional recreational district located only in that county on land owned solely by the county.

Section 67.997

This section authorizes Perry County to impose, upon voter approval, a sales tax of up to one-fourth of 1% to equally fund senior services and youth programs. A senior services tax commission must be established to administer the revenue received for senior services. This section contains ballot language and a procedure to repeal the tax.

Section 67.1003

This section authorizes the City of Gladstone to impose, upon voter approval, a transient guest tax of up to 5% on hotel and motel rooms to be used for the promotion of tourism.

DESCRIPTION (continued)

Section 67.1181

This section requires political subdivisions that collect and expend tax revenues for advertising and tourism promotion to perform an audit at least every five years if no other statutory auditing requirement exists for such political subdivision. The political subdivision shall pay the actual cost of the audit from the revenues for operating costs. The first audit shall be completed by January 1, 2008.

Section 67.1360

This act allows the City of Sullivan and the portion of the Sullivan C-2 School District located in Franklin County to levy a transient guest tax on charges for sleeping rooms paid by guests of hotels, motels, bed and breakfast inns and campgrounds or docking facilities. The proposed tax must be submitted to the voters and shall not be less than two percent or greater than five percent per occupied room per night.

Section 67.1451

This section allows each director of a Community Improvement District Board to be: 1) an owner of real property within the district; 2) a legally authorized representative of a property owner if there are less than five real property owners within the district; or 3) a registered voter within the district. Currently, only Springfield allows a legally authorized representative of a property owner to be a director.

Section 67.1545

This section modifies the sales tax provision for community improvement districts. Under the current law, a community improvement district may, by resolution, impose a sales tax at a rate of 1/8, 1/4, 3/8, 1/2 of one percent. The section allows the sales tax to be imposed in increments of one-eighth of one percent, up to a maximum of one percent.

Section 67.2040

This section authorizes Pulaski County to impose, upon voter approval, a sales tax of one-eighth of 1% to fund construction of a women's and children's shelter. The sales tax will expire three years after its effective date unless repealed sooner. This section contains ballot language.

DESCRIPTION (continued)

Sections 67.2500 & 67.2510

These sections allow cities, towns, and villages within Clay County, Franklin County, or Jackson County, to form a Theater, Cultural Arts, and Entertainment District. Such counties and St. Charles County may also form such a district. Currently, only municipalities in St. Charles are allowed to form such a district.

Section 67.2715

This section allows the city of Excelsior Springs to issue bonds and levy a sales tax of up to one-half of one percent on all retail sales made within the city for the purpose of constructing, equipping, operating and maintaining a community center for the city. The sales tax revenue shall be collected by the department of revenue which may retain one percent of such revenue to offset the costs of collection. The remaining revenue shall be transferred to the city to be placed into the "City Community Center Trust Fund" created by this act.

Sections 71.790, 71.796, & 71.798

These sections allow Springfield to dissolve special business districts. Any proceeds from the disposal of the assets of the district shall be used by the city in a manner consistent with the purposes of such a district within the former district's boundaries.

Section 72.080

This section requires that all property owners within an area proposed to be incorporated into a city be notified by mail of the proposed incorporation, the date of the hearing, and that a public hearing will be held. The names and mailing addresses of all property owners within the proposed area are required in the petition for incorporation, and must be accompanied by sufficient funds to cover the cost of mailing the notice.

Section 72.418

Currently, certain new cities created cannot establish a municipal fire department if the city was formerly part of an unincorporated area of the county or municipality that was served by a fire protection district. This section allows such cities to impose, upon voter approval, a sales tax of up to 1% for public safety. The issue may be submitted to the voters by the city or fire protection district.

DESCRIPTION (continued)

Section 84.160

This section allows St. Louis police officers of the rank of sergeant or above to receive compensatory time off for overtime, court time, or standby court time.

Section 92.500

This section authorizes the City of St. Louis to impose, upon voter approval, a sales tax of up to 0.5% for the operation of public safety departments as well as for compensation, pension programs, and health care for public safety employees and pensioners.

Section 94.860

This section authorizes municipalities in St. Louis County to impose, upon voter approval, a sales tax of up to 0.5% for improving public safety to be used solely for equipment purchases, municipal employee salaries and benefits, contractual payments for public safety services, and facilities for police, fire, and emergency medical providers.

Section 94.950

This section authorizes the City of Joplin to impose, upon voter approval, a retail sales tax of up to 0.5% to be used for nonprofit museums and nonprofit organizations that develop, promote, or operate historical locations. This section contains ballot language and a procedure to repeal the tax.

Section 100.050

This section specifies that for industrial development project plans approved after May 15, 2005, in Boone County, reimbursements in excess of the actual costs must be disbursed to each affected taxing entity in proportion to the current ad valorem tax levy of each affected taxing entity, not just the entities in current law.

Sections 105.470 & 105.473

These sections require those persons who lobby elected local government officials in governments with an annual operating budget of over two million dollars to conform to the same reporting requirements as those who lobby state officials.

DESCRIPTION (continued)

Section 115.124

Currently, if there is a nonpartisan election and newspaper notice has been published and the number of candidates who have filed is equal to the number of available positions, no election shall be held and the candidates shall assume the duties of their offices as if they were elected. However, the election of a board of trustees of a community college district is exempt from this provision. This section would remove such exemption.

Section 135.084

This section allows Jackson County, through adoption of an ordinance, to allow citizens age 65 or older to defer increases in property tax liability in excess of their tax liability for 2004 for homestead property. The county must, through appropriation, compensate political subdivisions and the state for revenue lost due to such a deferral. The county is allowed to accrue interest upon taxes deferred and may place requirements upon tax deferral as it deems fit through the adoption of an ordinance. Any taxpayer who defers increases in property tax liability shall be ineligible to receive the senior citizen property tax credit or the homestead preservation tax credit in any year in which taxes are deferred or remain unpaid.

Section 137.106

This section modifies the eligibility requirements for properties owned by unmarried people as joint tenants or as tenants in common. If the property is owned by two or more unmarried individuals, each person with an ownership interest must individually satisfy the age or disability requirements for an eligible individual owner, and the combined income of all individuals with an ownership interest must not exceed \$70,000. If any one individual fails to satisfy these eligibility requirements, then all individuals with an ownership interest in the property will be deemed ineligible.

Section 137.115

This section allows the City of Gladstone to levy separate and differing tax rates for real and personal property as long as the city bills and collects its own assessment. The separate and differing rates cannot exceed the city's tax rate ceiling.

Section 137.390

Under current law, county commissions must set the tax rates by August 10th. This section requires the tax rates to be set by county commissions by September 20th.

DESCRIPTION (continued)

This section contains an emergency clause.

Section 139.031

This section states that any taxpayer, upon total payment of the current tax bill, may protest any part of the taxes assessed against the taxpayer, except taxes collected by the Director of Revenue.

This section provides that any taxing authority may make a request to the county collector to be notified of current taxes paid under protest. Such request shall be in writing and submitted on or before February 1st. The collector shall provide that information on or before March 1st.

Section 162.441

This section establishes a minimum number of 50 voters required to sign a petition to attach a school district to an adjacent seven-director school district.

Section 177.091

This section allows the City of Corder to sell or use property originally acquired from a school district for public use for any purpose after 25 years.

Section 190.053

This section requires members of ambulance district boards first elected after January 1, 2007, to complete educational training. The training will be offered by a statewide association organized for the benefit of ambulance districts or approved by the State Advisory Council on Emergency Medical Services. The content of the training must include the duties of the ambulance district director, all ambulance district statutes and regulations, ethics and sunshine laws, financial and fiduciary responsibilities, and laws relating to the setting of tax rates and revenue limitations. If a board member does not receive the required training within one year of taking office, the board member cannot receive an attendance fee until the training is completed.

Section 193.065

This section allows the State Registrar within the Department of Health and Senior Services to appoint a person employed by a city health agency as a local registrar. Currently, a local registrar must be employed by a county health agency.

DESCRIPTION (continued)

Section 206.090

Currently, each voter votes for six directors of the hospital district, divided among six election districts, with one from each election district. Under this section, in Iron County each voter would vote for one director from the hospital election district in which the voter resides.

Sections 228.040, 228.070 & 228.190

These sections allow county commissions, at their discretion, to open a county road. After January 1, 1990, any county road for which the county receives county aid road trust funds for at least five years shall be deemed a "public county road" without the need for further proof. The county highway engineer is no longer required to examine and approve a road or road change before the county commission takes action on the road.

Section 230.220

This section reduces the compensation of county highway commission members who are not also members of the county's governing body from a fixed fee per meeting to an amount set by the governing body plus mileage in counties that have adopted alternative county highway commissions.

Section 247.040

This section requires the five subdistricts of public water supply districts to be compact and contiguous, to contain as nearly as possible an equal number of inhabitants, and to be reapportioned following the decennial census. Currently, these subdistricts only must contain approximately the same area.

Section 250.140

Currently, until January 1, 2007, a St. Louis City or Kansas City property owner is only liable for an occupant's delinquent water or sewer bill for up to 120 days of service. After January 1, 2007, the property owner is only liable for up to 90 days of service.

Under this section, a St. Louis City or Kansas City property owner remains liable for up to 120 days of service when the occupant's bill is delinquent, but the number of days for which the owner is liable does not decrease on January 1, 2007.

DESCRIPTION (continued)

Sections 260.830 & 260.831

These sections authorize Jasper County, upon voter approval, to impose a landfill fee. For any landfill in any county where a landfill fee has been approved, any contract providing for collections, transportation, and disposal of waste at a fixed fee which is in force on August 28, 2006 shall be renegotiated. Currently, this provision applied to any contracts in existence as of August 28, 2003.

Section 311.070

This section allows a wholesaler to exchange identical or similar products or allow credit against outstanding indebtedness or both for intoxicating liquor with alcohol content of less than five percent by weight or nonintoxicating beer that was delivered in a damaged condition or damaged by an employee of the wholesaler. Wholesalers may not replace breakage that occurred as a result of the retailer or the customers of the retailer.

Section 311.489

A permit for the sale of intoxicating liquor and nonintoxicating beer may be issued to any festival district that includes three or more businesses that are licensed bars, nightclubs, restaurants, or other entertainment venues, and a common area that is closed to traffic. The permit must be held by a promotional association, which is defined as, an entity formed by property owners who own or operate 50% or more of the square feet of bars, nightclubs, restaurants, or other entertainment venues within the proposed district.

The promotional association may obtain a permit if it submits a plan to the governing body of the municipality. The permit shall cost \$300 per year. If the plan is approved, the promotional association may sell liquor between 9:00 a.m. and 1:00a.m. on Monday through Saturday and 11:00 a.m. and 12:00 a.m. on Sunday. Customers may leave the establishments within the district and consume in the common areas or other establishments.

If minors are allowed to enter the festival district, the applicant shall ensure that such minors are easily distinguished from persons of legal age. The holder of the permit is responsible for any alcohol violations occurring within the common areas and may be assessed a civil fine of not more than \$5,000. If a promotional association is found to be responsible for such violations at three separate events, then such association shall not seek approval for subsequent plans without prior written consent of the Supervisor of Alcohol and Tobacco Control.

DESCRIPTION (continued)

The association's current plan shall be deemed terminated, and the businesses participating in the association's events shall not participate in activities without written consent from the Supervisor of Alcohol and Tobacco Control.

The provisions of this section shall apply only to Jackson County.

Section 313.820

This section limits the expenditure of funds derived from admission fees for St. Charles City and St. Charles County. The further limitation on the amount of expenditures other than capital, cultural, and special law enforcement purpose expenditures is phased-in over a period of years based upon a percentage of the revenue received from excursion gambling boat admission fees in fiscal year 2007.

Section 321.162

This section requires members of fire protection district (FPD) boards first elected after January 1, 2007, to complete educational training. The content of the training will be determined by the State Fire Marshal but must include the duties of the FPD director, all FPD statutes and regulations, ethics and sunshine laws, financial and fiduciary responsibilities, and laws relating to the setting of tax rates and revenue limitations. If a board member does not receive the required training within one year of taking office, the board member cannot receive an attendance fee until the training is completed.

Section 321.552

This section authorizes ambulance or fire protection districts in the counties of St. Charles and St. Louis, upon voter approval, to impose a sales tax of up to 0.5% for the operation of the district. The tax must be accompanied by a reduction in the district's tax rate. Currently, the ambulance and fire protection districts in these counties are excluded from the tax authorization.

Ambulance or fire protection districts in St. Louis County imposing a tax under this authorization cannot charge residents a fee for services rendered.

This section defines a "distressed fire protection district" as a fire protection district in St. Louis County with a median household income of 70% or less of the median household income for the county in which the district is located. The "Distressed Fire Protection District Fund" is created which consists of 5% of the sales tax collected through the imposition of a fire protection district sales tax levied in St. Louis County.

DESCRIPTION (continued)

Each non-distressed fire protection district in the county which approves such a sales tax shall keep 95% of the revenue, while 5% will be deposited into the fund to be distributed annually to all the distressed fire protection districts on a per capita basis.

In St. Louis County, the sales tax revenue shall not be used for salaries and benefits for full-time firefighters or board members of the district. Districts in the county that approve the sales tax shall include the expenditures in their state audit.

Section 321.688

This section establishes a consolidation process for fire protection districts located wholly in Jefferson County upon approval by the voters of a joint resolution within the fire protection districts. The board of directors of a consolidated fire protection district shall have six members and consist of the existing board members until a vacancy occurs and the number of members may be reduced to five. The consolidated district shall levy the same taxes as levied in the district with the lowest tax levy before consolidation.

Section 473.748

This section makes any term or provision in a contract unenforceable if it requires a public administrator who is acting as a guardian to personally pay or guarantee the debt of a ward or protectee.

Section 483.245

This section requires each county to have at least one full-time deputy circuit clerk.

Section 610.010

This section excludes certain personal private information about any individual employed or previously employed by a municipality that is maintained by such municipality from the definition of "public record" for the purpose of the Sunshine Law. However, this section does not exclude an employee or former employee's salary for the definition of a "public record."

Section 650.465

This section requires the removal of all emergency lights, sirens, and decals designating a vehicle as an emergency vehicle prior to selling or consigning the vehicle unless it is being sold directly to another public or private safety agency.

DESCRIPTION (continued)

Section 701.450

This section allows St. Louis facilities built for public amusement, including stadiums, one year to comply with the requirement of having an equal number of women's water closets as there are for men if it complies with city codes.

Section 1

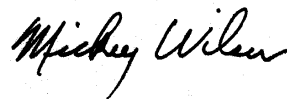
This section requires the cities of Rogersville and Springfield to abide by the terms of the November 15, 2005, settlement agreement between the cities relating to involuntary annexation of certain real property located between the two cities.

**Section 137.390 has an emergency clause.**

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of the Secretary of State  
Office of the State Treasurer  
Office of State Courts Administrator  
Department of Natural Resources - State Parks  
Department of Economic Development  
Missouri Gaming Commission  
Missouri State Tax Commission  
Missouri Department of Transportation  
Department of Social Services  
Office of Administration  
Department of Elementary and Secondary Education  
Department of Public Safety - All Divisions  
Department of Health and Senior Services  
Department of Revenue  
Department of Mental Health  
Missouri Ethics Commission  
DeSoto Fire Protection District  
Central County Fire and Rescue - St. Louis County  
Taney County Ambulance District  
St. Charles County Ambulance District  
Office of Boone County Collector  
Cass County Clerk  
St. Louis Metropolitan Police Department  
Kansas City Manager's Office  
St. Charles County Executive  
St. Louis County - Director of Administration  
Boone County Sheriff  
Little Blue Valley Sewer District



Mickey Wilson, CPA  
Director  
April 26, 2006