

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4140-02
Bill No.: HB 1424
Subject: County Collectors: Property Taxes, Collections
Type: Original
Date: February 13, 2006

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

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

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

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

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

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

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

Officials of the **Nodaway County Collector-Treasurer's** office assumes no fiscal impact.

Officials of the **Jefferson County Collector's** office assume no fiscal impact.

Officials of the office of **Director of Administration of St. Louis County** assume no fiscal impact.

Officials of the **Cass County Collector's** office assume no fiscal impact.

Officials of the **Hickory County Collector's** office assume no fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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FISCAL IMPACT - Small Business

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

DESCRIPTION

This bill allows first classification counties without a charter form of government and second classification counties to collect property taxes using electronic records and disbursements. The bill requires taxing authorities to request notification of current taxes paid under protest by February 1 and requires the County Collector to provide the information by March 1. Delinquent personal property taxes are subject to the same interest and penalties as delinquent real property taxes.

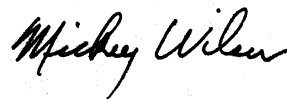
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Missouri State Tax Commission
Boone County Collector
Nodaway County Collector
Jefferson County Collector
Director of Administration of St. Louis County
Cass County Collector
Hickory County Collector

NOT RESPONDING

Oversight sent response request to Callaway, Butler, Johnson, Greene, Cole, Warren, Webster, Taney, Pemiscot, and many other counties that did not respond.



Mickey Wilson, CPA
Director
February 13, 2006