

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0712-03
Bill No.: SCS for HB 125
Subject: County Collectors: Collections, Taxes
Type: Original
Date: April 13, 2007

Bill Summary: Modifies provisions relating to the collection of taxes.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on FTE	0	0	0

☐ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Local Government	Unknown	Unknown	Unknown

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Office of the State Auditor** assume no fiscal impact.

Officials of the **State Tax Commission** and the **Department of Revenue** assume no fiscal impact to their agencies.

Officials of the office of the **Cole County Collector** assume the changes are mainly procedural and would have no fiscal impact to their office.

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

The **Texas County Clerk** assumes no negative fiscal impact to their county.

Oversight assumes that the changes made in Sections 52.290 and 52.312 would require the Jackson County Collector to charge a fee of three percent on delinquent and back tax statements, for the collection of such taxes, rather than the two percent currently allowed.

Oversight assumes this proposal would require Jackson County to establish a Tax Maintenance Fund as required in Section 52.312, and to deposit one-third of the three percent collected on delinquent taxes into that fund. The remaining two-thirds of the three percent collected would continue being deposited into the County General Revenue Fund. Jackson County currently collects two percent which all goes to the County's General Revenue Fund. **Oversight** assumes no fiscal impact to the County's General Revenue Fund.

Oversight will show fiscal impact to Jackson County's Tax Maintenance Fund as a positive unknown.

Oversight notes there would be some insignificant savings from not having to send out tax sale notices as certified mail.

Oversight sent response request to Jackson County and they did not respond.

<u>FISCAL IMPACT - State Government</u>	FY 2008 (10 Mo.)	FY 2009	FY 2010
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Local Government

FY 2008
(10 Mo.)

FY 2009

FY 2010

**JACKSON COUNTY- TAX
MAINTENANCE FUND (sections
52.290 and 52.312)**

Income - Tax Maintenance Fund
From one-third of penalty fee of 3%.

Unknown

Unknown

Unknown

**ESTIMATED NET EFFECT TO
LOCAL GOVERNMENT**

Unknown

Unknown

Unknown

FISCAL IMPACT - Small Business

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

FISCAL DESCRIPTION

This proposal changes provisions governing the collection of delinquent property taxes, and increases the fee imposed upon delinquent and back tax statements for the collection of such taxes for Jackson County from two percent to three percent. This proposal also modifies mailing requirements for notices of tax sale proceedings.

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

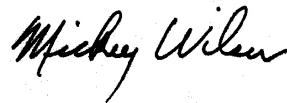
SOURCES OF INFORMATION

Office of the State Auditor
Missouri State Tax Commission
Department of Revenue
Cole County Collector
Texas County Clerk
Boone County Collector

NOT RESPONDING

County Collector of :

Cass County
Clay County
Greene County
Jackson County
Laclede County
New Madrid County
Platte County
Pulaski County
Taney County
Warren County
Webster County
Lincoln County
Monroe County
Scotland County
Texas County
St. Louis City

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

Mickey Wilson, CPA
Director
April 13, 2007