

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1586-04
Bill No.: HCS for HB 624
Subject: Aircraft and Airports; Manufactured Housing; Property, Real and Personal; State
Tax Commission; Taxation and Revenue - Property
Type: Original
Date: March 22, 2007

Bill Summary: Would require operators of storage facilities to provide documentation for personal property tax assessment purposes. Other provisions include local option tax issues, alternative fuel incentives, and a sales tax exemption for electricity used to manufacture automobiles.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
General Revenue	(More than \$700,000)	(More than \$3,090,000)	(\$More than \$2,260,000)
Total Estimated Net Effect on General Revenue Fund	(More than \$700,000)	(More than \$3,090,000)	(More than \$2,260,000)

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 17 pages.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Conservation Commission	(Unknown)	(Unknown)	(Unknown)
Parks and Soils	(Unknown)	(Unknown)	(Unknown)
Road	(More than \$100,000)	(More than \$100,000)	(More than \$100,000)
Road Bond	(More than \$100,000)	(More than \$100,000)	(More than \$100,000)
Transportation	(More than \$100,000)	(More than \$100,000)	(More than \$100,000)
Regional Economic Development Sales Tax Trust	\$0	\$0	\$0
Total Estimated Net Effect on <u>Other</u> State Funds	(More than \$300,000)	(More than \$300,000)	(More than \$300,000)

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
General Revenue	1.0	1.0	1.0
Total Estimated Net Effect on FTE	1.0	1.0	1.0

☐ 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 to (Unknown)	Unknown to (Unknown)	Unknown to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of agriculture**, the **Department of Economic Development**, **Public Service Commission**, assume this proposal would have no fiscal impact to their organization.

Officials from the **Department of Elementary and Secondary Education** stated that there would be no direct fiscal impact to their organization; however, the proposal could result in additional tax revenues if additional property is added to the assessment system.

In response to a previous version of this proposal officials from **St. Louis County** and the **Office of the Cole County Assessor** stated that there would be no direct fiscal impact to their organizations; however, the proposal could result in additional tax revenues if additional property is added to the assessment system.

ASSUMPTION (continued)

Officials from the **Office of Administration, Division of Budget and Planning** (BAP), assume this proposal would result in no added cost to their organization. BAP described the fiscal impact to the state as follows:

- A. This proposal would create an income tax credit up to \$20,000 or 20% of the costs of developing a qualified alternative fuel vehicle refueling property, whichever is less. This program is capped at \$3M in 2008, \$2M in 2009, and \$1M in 2010. This program would reduce general and total state revenues.
- B. The proposal would provide a deduction from Missouri adjusted gross income of \$1,500 or 10% of the purchase price, whichever is less, for the purchase of a qualifying hybrid vehicle. According to a 5/4/2006 article published on the Auto Channel website, 199,148 new hybrids were registered in 2005, more than double the amount in 2004. However, Missouri was not among the Top Ten states for registration, which accounted for 62% of total registrations. BAP estimates Missouri had 0.9% of the registrations, or roughly 1,800 registrations. At \$1,500 dollars for each, this would reduce Missouri General Revenue Fund receipts by \$2,700,00 and would also reduce sales tax collections by \$162,000 (at the 6% tax rate). It is likely sales of these cars will climb as their popularity increases.
- C. This proposal would provides an income tax credit of up to \$500 per taxpayer, but no less than \$50, for the purchase of E-85 gasoline. The aggregate amount of tax credits which could be redeemed in any fiscal year would not exceed \$500,000. This program will reduce general and total state revenues. The program would be implemented for calendar year 2008, therefore, would reduce revenues in FY09.
- D. Based on electrical usage data published by the US BEA, BAP estimates a loss of state sales and use tax from electricity usage in motor vehicle manufacturing would be approximately \$2 million, of which approximately \$1.4 million is general revenue.
- E. This proposal would exempt sales of new E-85 vehicles from sales tax. BAP defers to DOR for an estimate of the number of E-85 vehicles sold, and the revenue impact of this proposal. This proposal would reduce sales tax receipts.

ASSUMPTION (continued)

Officials from the **Department of Revenue** provided the following information.

Section 67.997 would allow a sales tax to be imposed, at the vote of the people, for senior services.

Section 67.1016 would allow a transient guest tax to be imposed

Section 37.1360 would allow a 4th class city to the list of cities/counties allowed to impose a transient guest tax.

Section 135.710 would establish a tax credit for all tax years beginning on or after January 1, 2008, but before January 1, 2011. The credit is for any eligible applicant who installs and operates a qualified alternative fuel vehicle refueling property. The credit is to be applied against the tax otherwise due. The credit could not exceed the lesser of \$20,000 or 20% of the total costs directly associated with the purchase and installation of any alternative fuel storage and dispensing equipment. The cumulative amount of credits claimed could not exceed \$3 million in 2008, \$2 million in 2009, and \$1 million in 2010. The credit would not be refundable but could be carried forward for 2 years and could be assigned, transferred, or sold. If the applicant discontinues selling alternative fuel, they would forfeit their credits.

Section 137.092 would require operators of storage facilities to provide documentation to local assessors for property tax purposes.

Section 143.114 would allow any taxpayer who purchases a qualified hybrid vehicle, a deduction to Missouri Adjusted Gross Income \$1,500 or 10% (whichever is less) of the purchase price of the qualified vehicle. This deduction would begin on or after January 1, 2008.

Section 143.128 would establish a tax credit beginning on or after January 1, 2008 for purchases of E-85 gasoline. The amount of the credit for 2008 would be \$0.25 per gallon; for 2009 and 2010 would be \$0.20 per gallon; and for 2011 and each subsequent year thereafter would be \$0.15 per gallon.

The credit would be limited to \$500 per taxpayer per year, with a minimum claim of \$50. The credit would not be refundable, but could be carried forward for 3 years. The aggregate amount that could be redeemed in any fiscal year could not exceed \$500,000.

ASSUMPTION (continued)

Section 144.030 would create a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least 25% recovered materials.

Also adds a subdivision exempting, for fiscal years 2008, the sales of new motor vehicles that operate using E-85 fuel.

Section 251.603 would allow the creation of Regional Economic Development Districts.

Administrative Impact

Section 135.710 - DOR assumes that Personal Tax would require 1 Tax Processing Technician I for every 6,000 credits claimed. Personal Tax would also require 1 Tax Processing Technician I for every 2,000 credits claimed due to the equal apportionment among all applicants. Corporate Tax would require 1 Tax Processing Technician I for tracking, processing, and correspondence.

Section 143.114 - Personal Tax would require 2 Temporary Tax Employees to key the additional data and verify the documentation. DOR also assumes there will be a number of taxpayers who would take advantage of the new deduction, and therefore, Personal Tax would also require 1 Tax Processing Technician I for every 19,000 returns verified and 1 Tax Processing Technician I for every 2,400 pieces of correspondence processed.

Section 143.128 - Personal Tax would require 1 Tax Processing Technician for every 4,000 credits claimed.

Information Technology (ITSD/ DOR) estimates the IT portion of this request could be accomplished within existing resources, however; if priorities shift, additional FTE/overtime would be needed to implement. ITSD/DOR estimates that this legislation could be implemented utilizing 4 existing CIT III for 3 months at a cost of \$50,232.

Officials from the Department of Natural Resources (DNR) assume this proposal would have no direct fiscal impact on their organization.

ASSUMPTION (continued)

Officials from the **Department of Transportation** (MODOT) assume this proposal would create a sales tax exemption for all new motor vehicles that can operate on E85 fuel for fiscal year 2008. We assume this legislation would likely encourage consumers to purchase E85 vehicles instead of gasoline-only vehicles on those models which have that substitute. We also assume E85 and sister model sales would remain constant over time. The minimum loss of sales tax revenue to MODOT due to exempting sales tax on the purchase of any new motor vehicle that can operate on E85 fuel would be \$2,983,502 for FY 2008.

The MODOT response indicated that the proposal would have no fiscal impact on their organization.

In response to a previous verison of this proposal, officials from **Texas County** stated they could not determine the fiscal impact to their organization.

In response to a previous verison of this proposal, officials from the **City of Centralia** assumed the proposal to exempt ethanol-fueled cars from tax could have a negative fiscal impact to their organization.

In response to a previous verison of this proposal, officials from the **City of West Plains** stated the proposal could increase personal tax revenues to their organization.

In response to a previous verison of this proposal, officials from **Parkway School District** assumed the proposal would have no fiscal impact to their organization.

Oversight assumes the fiscal impact of this proposal would be as follows.

Storage Facility Reporting

Oversight assumes that any cost to local governments would be minimal, and that any additional tax revenues resulting from the implementation of this proposal would be minimal.

ASSUMPTION (continued)

Perry County Senior Services

Oversight assumes the impact of this proposal would depend on the decision of the county government to implement the proposal and submit that proposal to the voters. Oversight will assume the county could submit the issue to the voters on any local election date, as early as November 2007, and will indicate the election cost to the local government as \$0 or Unknown in FY 2008. Local revenues and expenditures resulting from the tax and related activities could occur as early as FY 2008; Oversight will indicate revenues and expenditures from \$0 to Unknown for FY 2008, FY 2009, and FY 2010.

County Lodging Tax and Tourism Commission

Oversight assumes the impact of this proposal would depend on the decision of the county governments to implement the proposal and submit that proposal to the voters. Oversight will assume the county could submit the issue to the voters on any local election date, as early as November 2007, and will indicate the election cost to the local government as \$0 or Unknown in FY 2008. Local revenues and expenditures resulting from the tax and related activities could occur as early as FY 2008; Oversight will indicate revenues and expenditures from \$0 to Unknown for FY 2008, FY 2009, and FY 2010.

Hollister City Lodging Tax

Oversight assumes the impact of this proposal would depend on the decision of the city government to implement the proposal and submit that proposal to the voters. Oversight will assume the city could submit the issue to the voters on any local election date, as early as November 2007, and will indicate the election cost to the local government as \$0 or Unknown in FY 2008. Local revenues and expenditures resulting from the tax and related activities could occur as early as FY 2008; Oversight will indicate revenues and expenditures from \$0 to Unknown for FY 2008, FY 2009, and FY 2010.

ASSUMPTION (continued)

Tax Credit for Alternative Fuel Facilities

Oversight notes that the cumulative amount of tax credits which could be claimed by eligible applicants are:

\$3,000,000 in 2008 (FY 2009);
\$2,000,000 in 2009 (FY 2010); and
\$1,000,000 in 2010 (FY 2011).

Oversight has compared the total tax credit issuances relative to the total tax credit redemptions for the previous three years in order to determine a relationship between the two. Oversight discovered that the annual redemptions ranged from 79 percent to 86 percent of the annual issuances. Depending on the program, the redeemed credits may have been issued several years prior and carried forward to the years studied; however, Oversight will utilize an estimated redemption total of 83 percent of tax credits issued.

Tax Deduction for Alternative Fuel Vehicle Purchase

Oversight researched the sale of hybrid vehicles on the internet. According to one source, there were 199,148 new hybrid vehicle registrations in 2005, which was a 139 percent increase over 2004. The source listed the top ten states for new hybrid vehicle registrations in 2005, which did not include Missouri. This same source listed the top 15 states for 2004, which also did not include Missouri. Based on the available data, Oversight estimated that the number of hybrid vehicles sold in Missouri in 2004 was between 1,200 and 1,600. Due to the increasing popularity and increasing number of hybrid vehicles available, Oversight assumes the number of hybrid vehicles will increase annually and that annual sales of hybrid vehicles in Missouri will be more than 1,500.

Using the assumption that more than 1,500 hybrid vehicles are sold in Missouri, this would result in a cumulative income tax deduction of more than \$2,250,000 (1,500 vehicles x \$1,500), and a reduction in tax collections of more than \$101,250 (assuming a 4.5% marginal tax rate). If Missouri experienced a corresponding 139% increase from the 1,500 vehicle estimate, this would correlate to a loss in General Revenue collections of \$241,988 (\$101,250 x 239%). Oversight will assume a loss exceeding \$100,000 each year.

Based on DOR's response to a similar proposal from 2005 (HB 226), Oversight will assume DOR could administer the new income tax deduction with one additional FTE.

ASSUMPTION (continued)

Oversight has, for fiscal note purposes only, changed the starting salary for new positions to correspond to the second step above minimum for comparable positions in the state's merit system pay grid. This decision reflects a study of actual starting salaries for new state employees for a six month period and the policy of the Oversight Subcommittee of the Joint Committee on Legislative Research. Oversight has also reduced equipment and expense items in accordance with OA budget guidelines.

E-85 Fuel Purchase Tax Credit

The proposal would allow a taxpayer who purchases E-85 fuel a credit based on the number of gallons of fuel purchased with a minimum and maximum amount. The amount per gallon would be twenty-five cents for 2008, twenty cents for 2009 and 2010, and fifteen cents after 2010, and a taxpayer could claim a credit from \$50 to \$500. There would also be an aggregate limit of \$500,000 per year.

Oversight will assume the full amount would be claimed for FY 2008, FY 2009, and FY 2010.

Sales Tax Exemption for E-85 Vehicle Purchase

Oversight researched the sale of hybrid vehicles on the internet. According to one source, there were 199,148 new hybrid vehicle registrations in 2005, which was a 139 percent increase over 2004. The source listed the top ten states for new hybrid vehicle registrations in 2005, which did not include Missouri. This same source listed the top 15 states for 2004, which also did not include Missouri. Based on the available data, Oversight estimated that the number of hybrid vehicles sold in Missouri in 2004 was between 1,200 and 1,600. Due to the increasing popularity and increasing number of hybrid vehicles available, Oversight assumes the number of hybrid vehicles will increase annually and that annual sales of hybrid vehicles in Missouri will be more than 1,500.

Using the assumption that more than 1,500 hybrid vehicles are sold in Missouri, and an assumed average sales price of \$25,000 this would result in total retail sales of \$37,500,500 and sales taxes of \$2,343,750 at an average rate of 6.25%. Oversight will assume a loss exceeding \$100,000 each year to the General Revenue Fund (for FY 2008 only) and to the Road Bond Fund, Road Fund, Transportation Fund, and local governments.

ASSUMPTION (continued)

Sales Tax Exemption for Electricity Used to Manufacture Automobiles

Oversight assumes this proposal would result in an unknown negative fiscal impact on the state's General Revenue Fund and other state funds which receive sales tax revenues, and on local governments.

Regional Economic Development Districts

Oversight assumes this proposal is permissive in nature and would not have a fiscal impact upon the state or local governments without voter approval. Upon voter approval, any sales tax revenue collected would be deposited in the state's Regional Economic Development District Sales Tax Trust Fund and transferred to the local political subdivision. The state would retain a 1% fee for collecting these tax revenues. Oversight will assume that all collections would be transferred out monthly, and that collection fee revenues transferred to the General Revenue Fund would amount to less than \$31,188 in FY 2008, less than \$32,248 in FY 2009, and less than \$33,215 in FY 2010.

<u>FISCAL IMPACT</u> - State Government	FY 2008 (10 Mo.)	FY 2009	FY 2010
GENERAL REVENUE FUND			
<u>Transfer in</u> - DOR			
from Regional Economic			
Development District Sales Tax Trust	<u>Less than</u>	<u>Less than</u>	<u>Less than</u>
Fund	<u>\$31,188</u>	<u>\$32,248</u>	<u>\$33,215</u>
<u>Revenue reduction</u> - DOR			
Tax credit for alternative fuel facilities	<u>\$0</u>	<u>(\$2,490,000)</u>	<u>(\$1,660,000)</u>
<u>Revenue reduction</u> - DOR			
Sales tax exemption for electricity			
used to manufacture automobiles	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
<u>Revenue reduction</u> - DOR			
Tax credit for E-85 purchases	<u>(\$500,000)</u>	<u>(\$500,000)</u>	<u>(\$500,000)</u>
<u>Revenue reduction</u> - DOR			
Income tax reduction from new	<u>(More than</u>	<u>(More than</u>	<u>(More than</u>
deduction for purchase of hybrid vehicles	<u>\$100,000)</u>	<u>\$100,000)</u>	<u>\$100,000)</u>
<u>Revenue reduction</u> - DOR			
Sales tax exemption for E-85 vehicle	<u>(More than</u>		
purchase	<u>\$100,000)</u>	<u>\$0</u>	<u>\$0</u>
<u>Costs</u> - DOR			
Personal Service (1FTE)	<u>(\$17,820)</u>	<u>(\$22,026)</u>	<u>(\$22,686)</u>
Fringe Benefits	<u>(\$7,851)</u>	<u>(\$9,704)</u>	<u>(\$9,996)</u>
Expense and Equipment	<u>(\$5,517)</u>	<u>(\$518)</u>	<u>(\$533)</u>
Total Costs - DOR	<u>(\$31,188)</u>	<u>(\$32,248)</u>	<u>(\$33,215)</u>
ESTIMATED NET EFFECT ON	<u>(More than</u>	<u>(More than</u>	<u>(More than</u>
GENERAL REVENUE FUND	<u>\$700,000)</u>	<u>\$3,090,000)</u>	<u>\$2,260,000)</u>
Estimated Net FTE Change for General			
Revenue Fund	<u>1.0 FTE</u>	<u>1.0 FTE</u>	<u>1.0 FTE</u>

<u>FISCAL IMPACT</u> - State Government	FY 2008 (10 Mo.)	FY 2009	FY 2010
CONSERVATION COMMISSION FUND			
<u>Revenue reduction</u> - DOR			
Sales tax exemption for electricity used to manufacture automobiles	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
PARKS AND SOILS FUND			
<u>Revenue reduction</u> - DOR			
Sales tax exemption for electricity used to manufacture automobiles	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON PARKS AND SOILS FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ROAD FUND			
<u>Revenue reduction</u> - DOR			
Sales tax exemption for E-85 vehicle purchase	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>
ESTIMATED NET EFFECT ON ROAD FUND	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>
ROAD BOND FUND			
<u>Revenue reduction</u> - DOR			
Sales tax exemption for E-85 vehicle purchase	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>
ESTIMATED NET EFFECT ON ROAD BOND FUND	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>	<u>(More than \$100,000)</u>

<u>FISCAL IMPACT</u> - State Government	FY 2008 (10 Mo.)	FY 2009	FY 2010
TRANSPORTATION FUND			
Revenue reduction - DOR			
Sales tax exemption for E-85 vehicle purchase	(More than <u>\$100,000</u>)	(More than <u>\$100,000</u>)	(More than <u>\$100,000</u>)
ESTIMATED NET EFFECT ON TRANSPORTATION FUND	(More than <u>\$100,000</u>)	(More than <u>\$100,000</u>)	(More than <u>\$100,000</u>)
<hr/> REGIONAL ECONOMIC DEVELOPMENT DISTRICT SALES TAX TRUST FUND			
<u>Revenues</u> - DOR			
Voter approved sales tax in regional economic development districts	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
<u>Transfer Out</u> - to Regional Economic Development District Special Trust Fund	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>
<u>Transfer Out</u> - to General Revenue Fund	<u>(Less than \$31,188)</u>	<u>(Less than \$32,248)</u>	<u>(Less than \$33,215)</u>
ESTIMATED NET EFFECT ON REGIONAL ECONOMIC DEVELOPMENT DISTRICT SALES TAX TRUST FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT</u> - Local Government	FY 2008 (10 Mo.)	FY 2009	FY 2010
LOCAL GOVERNMENT			
<u>Revenues</u> - Perry County			
Sales tax	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Revenues</u> - Counties			
Lodging tax	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Revenues</u> - City of Hollister			
Lodging tax	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Cost</u> - Perry County			
Election	\$0 or (Unknown)	\$0	\$0
<u>Cost</u> - Counties			
Lodging Tax Election	\$0 or (Unknown)	\$0	\$0
<u>Cost</u> - City of Hollister			
Lodging Tax Election	\$0 or (Unknown)	\$0	\$0
<u>Expenditures</u> - Perry County	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Expenditures</u> - Counties	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Expenditures</u> - City of Hollister	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>
<u>Revenue reduction</u> - DOR			
Sales tax exemption for electricity used to manufacture automobiles	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>

<u>FISCAL IMPACT</u> - Local Government	FY 2008 (10 Mo.)	FY 2009	FY 2010
Transfer In - Regional Economic Development District			
From state trust fund	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
Expenditures - Regional Economic Development District	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>
ESTIMATED NET EFFECT ON LOCAL GOVERNMENTS	<u>Unknown to (Unknown)</u>	<u>Unknown to (Unknown)</u>	<u>Unknown to (Unknown)</u>

FISCAL IMPACT - Small Business

Several provisions included in this proposal would have a fiscal impact to small businesses.

- * Small businesses which operate rental or leasing facilities would be required to report personal property of their customers to assessors.
- * Small retail businesses in certain areas would be required to collect and remit additional sales taxes if approved by the voters.
- * Small businesses which operate lodging facilities would be required to collect and remit taxes.

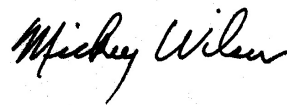
FISCAL DESCRIPTION

This proposal would require operators of storage facilities to provide documentation for personal property tax assessment purposes. Other provisions include local option tax issues, alternative fuel incentives, and a sales tax exemption for electricity used to manufacture automobiles.

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 Administration
 Division of Budget and Planning
Department of Agriculture
Department of Economic Development
 Public Service Commission
Department of Natural Resources
Department of Transportation
Department of Elementary and Secondary Education
Department of Revenue

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

Mickey Wilson, CPA
Director
March 22, 2007