# COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

#### **FISCAL NOTE**

<u>L.R. No.</u>: 4509-01 <u>Bill No.</u>: HB 1723

Subject: County Collectors: Taxation, Collections

Type: Original

Date: February 13, 2008

Bill Summary: Allows first and second classification counties to collect property taxes

using electronic records and disbursements.

### **FISCAL SUMMARY**

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2009	FY 2010	FY 2011	
Total Estimated Net Effect on General Revenue				
Fund	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2009	FY 2010	FY 2011	
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.

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ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2009	FY 2010	FY 2011	
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2009	FY 2010	FY 2011	
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 2009	FY 2010	FY 2011
<b>Local Government</b>	\$0	\$0	\$0

### **FISCAL ANALYSIS**

#### **ASSUMPTION**

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

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

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

Officials of the Callaway County Collector's office assume no fiscal impact to their office.

FISCAL IMPACT - State Government	FY 2009 (10 Mo.)	FY 2010	FY 2011
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2009 (10 Mo.)	FY 2010	FY 2011
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

#### FISCAL IMPACT - Small Business

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

#### FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

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

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# **SOURCES OF INFORMATION**

Department of Revenue State Tax Commission Boone County Collector Callaway County Collector

### **NOT RESPONDING**

Cole County Collector
Greene County Collector
Jackson County Finance Department
St. Louis County Collector
St. Charles County Collector
Platte County Collector
Jefferson County Collector
Franklin County Collector

Mickey Wilson, CPA

Mickey Wilen

Director

February 13, 2008