

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 5091-01  
Bill No.: HB 2150  
Subject: County Public Safety: Sales Tax  
Type: Original  
Date: February 26, 2008

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Bill Summary: Authorizes any county to impose a sales tax for public safety purposes upon voter approval.

**FISCAL SUMMARY**

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

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
<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 5 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
<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 FULL TIME EQUIVALENT (FTE)</b>			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

☐ 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).

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FISCAL ANALYSIS

### ASSUMPTION

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

Officials of the **Boone County Sheriff's Department** assume this proposal would have no fiscal impact to their county. Officials assume if a sales tax were passed then the county would have fiscal impact.

**Oversight** assumes this proposal is enabling legislation and would have no fiscal impact unless the governing body would request the voters of their county to approve the imposition of a sales tax. Should voters approve the imposition of a sales tax the county could expect revenue to be generated from the sales tax, and there would be the costs of providing public safety programs.

**Oversight** assumes the Department of Revenue would collect the sales tax and retain a 1% collection fee which would be deposited into the State's General Revenue Fund.

**Oversight** assumes the annual public safety fund balance would be either a positive unknown or a zero.

**Oversight** has no way to determine if any county would receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero.

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

### FISCAL IMPACT - Small Business

If voters were to approve the imposition of a county wide sales tax for public safety purposes, small businesses located within that county could expect to collect, administer, and pay the sales tax. Oversight assumes this proposal is permissive.

### 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.

### SOURCES OF INFORMATION

Department of Revenue - Sales Tax Division  
Boone County Sheriff

### NOT RESPONDING

County Commissions of :

Boone  
Butler  
Callaway  
Cass  
Clay  
Cole  
Cooper  
Franklin  
Greene  
Jefferson  
Johnson  
Laclede  
Lawrence  
Lafayette  
Lincoln  
Marion

NOT RESPONDING (continued)

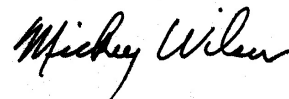
Miller  
Nodaway  
Pemiscot  
Platte  
Pulaski  
St. Francois  
Sullivan  
Taney  
Texas  
Warren  
Webster

County Sheriff of :

Buchanan  
Clark  
Greene  
Jackson  
Platte  
St. Louis

County Fire Protection Districts:

Boone  
Central County Fire and Rescue  
Creve Coeur  
Desoto Rural  
Hawk Point  
Hillsboro  
Lake Saint Louis  
Mehlville  
Nixa



Mickey Wilson, CPA  
Director  
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