

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 5194-01  
Bill No.: HB 2277  
Subject: Fire Protection Districts: Taxes, Levies  
Type: Original  
Date: March 25, 2008

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Bill Summary: Authorizes fire protection districts in certain counties to submit to the voters an increase or decrease in the tax rate to fund pension programs or retire obligations.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
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>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
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 4 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 Public Safety - Fire Safety** assume no fiscal impact to their department.

Officials of **St. Louis County** assume no fiscal impact to the county.

**Oversight** sent response request to several fire protection districts in St. Louis County and none have responded.

**Oversight** assumes this proposal is enabling legislation and would have no fiscal impact without action of certain fire protection district boards and with voter approval of voters within those fire protection districts. Oversight assumes this proposal as written would have no fiscal impact.

**Oversight** assumes if a fire protection district board would request that an additional levy be approved by the voters, and the voters approved the request then an additional levy would be imposed. The revenues generated by the property tax levy increase would be used for the designated purpose, which would be either to fund pension programs for fire district personnel or to retire obligations of the district.

<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

No direct fiscal impact to small businesses would be expected as a result of this proposal. If a fire protection district board were to seek and receive approval to impose an additional property tax levy for a designated purpose, small businesses within the fire protection district boundaries would be expected to pay the additional tax.

### FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

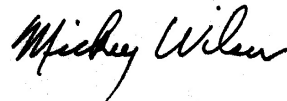
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

### SOURCES OF INFORMATION

Department of Public Safety - Fire Safety  
St. Louis County Executive

### NOT RESPONDING

St. Louis County Central County Fire and Rescue  
Creve Coeur Fire Protection District  
Mehlville Fire Protection District

A handwritten signature in black ink, appearing to read "Mickey Wilson".

Mickey Wilson, CPA  
Director  
March 25, 2008