

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0903H.08S  
Bill No.: CCS for SS for HCS for HB 66  
Subject: Taxation and Revenue - General; Taxation and Revenue - Property; Property, Real and Personal; Political Subdivisions; Cities, Towns, and Villages; Motels and Hotels; Revenue, Department of; Tourism; County Officials; Aircraft and Airports  
Type: Original  
Date: May 14, 2021

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Bill Summary: This proposal modifies provisions relating to taxation.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
General Revenue	\$0	\$0 up to \$16,165	\$0 up to \$30,501
<b>Total Estimated Net Effect on General Revenue</b>	<b>\$0</b>	<b>\$0 up to \$16,165</b>	<b>\$0 up to \$30,501</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
Blind Pension Fund	\$0	(Unknown)	(Unknown)
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>(Unknown)</b>	<b>(Unknown)</b>

Numbers within parentheses: () indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
<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>			
<b>FUND AFFECTED</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
<b>Local Government</b>	<b>\$0</b>	<b>(Unknown) to \$1,666,841</b>	<b>(Unknown) to \$3,062,651</b>

## FISCAL ANALYSIS

### ASSUMPTION

Due to time constraints, **Oversight** was unable to receive some agency responses in a timely manner and performed limited analysis. Oversight has presented this fiscal note on the best current information that we have or on information regarding a similar bill(s). Upon the receipt of agency responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note.

SEQ CHAPTER \h \r 1

### **Section 67.1011.1 – Transient Guest Tax – City of Butler**

In response to a similar proposal, officials from the **Office of Administration - Budget and Planning** deferred to the local government for the potential fiscal impact of this proposal.

In response to the similar proposal, officials from the **Department of Revenue (DOR)** assumed the provision allow the City of Butler adopt a transient guest tax upon the vote of their citizens. Transient guest taxes are collected at the local level and not at the Department of Revenue. Therefore, we do not anticipate any impact from these provisions.

**Oversight** notes this section allows the City of Butler (Butler), subject to voter approval, to impose a tax on the charges for all sleeping rooms paid by transient guests of hotels or motels, which shall not exceed six percent (6%) per occupied room per night.

**Oversight** notes Butler may propose the tax to its voters at an election. For purposes of this fiscal note, Oversight assumes the question would be proposed to Butler's voters at the next general election. Oversight assumes the next general election will occur in November 2022. The second calendar quarter following the calendar quarter in which the election is held would begin April 2023 (3 months of Fiscal Year 2023).

**Oversight** notes this section does not specify what the transient guest tax revenue shall be used for. Therefore, Oversight assumes it would be deposited into Butler's General Revenue.

**Oversight** is unable to determine how many transient guest(s) visit Butler annually.

**Oversight** will report a revenue gain to Butler equal to \$0 (voters do not approve the transient guest tax) up to Unknown (three (3) months' worth of the transient guest tax in Butler) in Fiscal Year 2023.

**Section 67.1013 – Transient Guest Tax – City of Harrisonville**

In response to a similar proposal, officials from the **Department of Revenue** (DOR) assumed the provision allows the City of Harrisonville to adopt a transient guest tax upon the vote of their citizens. Transient guest taxes are collected at the local level and not at the Department of Revenue. Therefore, DOR does not anticipate any impact from these provisions.

In response to the similar proposal, officials from the **City of Harrisonville** assumed the proposal will have a direct fiscal impact on their organization.

Currently in Harrisonville, there are 5 hotel/motel/lodging businesses. They are:

- Harrisonville Inn & Suites
- Comfort Inn & Suites
- America’s Best Value Inn & Suites
- Caravan Motel
- Knights Inn

Between these hotels/motels, there are approximately 210 total rooms.

The average cost of a hotel stay in Harrisonville is about \$64 – This can fluctuate based on demand and season.

Many communities in the Harrisonville area carry a hotel tax that is currently set at 5%. Below you will find an example of what that could look like if it were approved for Harrisonville. With a 5% hotel/tourism tax, 5% would be added to the current tax rate collected by hotels for rooms in Harrisonville.

Currently, the hotel room tax rate collected by hotels in Harrisonville is 7.725%. This percentage is divided amongst the state, city and county, with the state receiving 4.225%, the city receiving 1.875% and the county receiving 1.625%

With the 5% hotel/tourism tax, the new rate collected by hotels in Harrisonville would move to 12.725% The money brought into the hotels by this 5% would be paid monthly to the City.

With this new rate, an average of \$3.20 (at 5% rate) or \$3.84 (at 6% rate) would be added to the total bill for each room. Here is how that breaks down on a monthly and yearly basis:

If every room in town was booked each night of the year, the hotel/tourism tax (5%) would bring in \$20,160 per month and \$241,920 per year.

If every room in town was booked for half of the nights of the year, the hotel/tourism tax (5%) would bring in \$10,080 per month and \$120,960 per year.

If every room in town was booked for a quarter of the nights of the year, the hotel/tourism tax (5%) would bring in \$5,088 per month and \$60,056 per year.

**Oversight** notes that the proposal allows imposition of an up to 6% transient guest tax. Assuming the voters' approval and rate that is only chargeable to the actual average price of the lodging per night (\$64.00) the collection would total to \$290,304 [\$3.84 (6% on average price of \$64 per room) x 210 (total rooms available) x 365 (days)].

**Oversight** notes that the amount could be substantially greater depending on the way the guest tax is structured on the receipt. (Detailed explanation of various tax approaches can be observed within Section 94.842 - Springfield Transient Tax).

**Oversight** notes the City of Harrisonville would have to propose the tax to its voters at an election. Should the voters vote in favor of the tax, the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. Should the voters vote against the tax, the tax shall not become effective unless and until the question is resubmitted and approved by the qualified voters of the City.

**Oversight** will reflect a \$0 (no tax increase approved by the voters) or positive unknown (tax increase approved by the voters) fiscal impact for the City of Harrisonville for this proposal.

**Oversight** also notes that there is no November 2021 election: therefore, the earliest election date would be in April of 2022. If the voters approve the tax would go into effect in October of 2022 (Fiscal Year 2023).

### **Section 67.1360. 1 (38) – Transient Guest Tax – City of Cameron**

In response to a similar proposal, officials from the **Office of Administration - Budget and Planning** deferred to the local government for the potential fiscal impact of this proposal.

In response to a similar proposal, officials from the **Department of Revenue (DOR)** assumed the provisions allow the City of Harrisonville adopt a transient guest tax upon the vote of its citizens. Transient guest taxes are collected at the local level and not at the Department of Revenue. Therefore, DOR does not anticipate any impact from these provisions.

**Oversight** notes this section allows the City of Cameron (Cameron), subject to voter approval, to impose a tax on the charges for all sleeping rooms paid by transient guests of hotels, motels, bed and breakfast inns, and campgrounds and any docking facility that rents slips to recreational boats that are used by transients for sleeping, which shall be at least two percent (2%) but not more than five percent (5%) per occupied room per night.

**Oversight** notes Cameron may propose the tax to its respective voters at a state general, primary, or special election. For purposes of this fiscal note, Oversight assumes the question would be proposed to Cameron's voters at the next general election. Oversight assumes the next general

election will occur in November 2022. Oversight assumes, if approved by Cameron's voters that the tax would go into effect the first quarter following the quarter the tax was proposed to such voters. The first calendar quarter following the calendar quarter in which the election is held would begin January 2023 (6 months of Fiscal Year 2023).

If Cameron's voters vote in favor of the tax, the revenue of the tax shall be used solely for funding the promotion of tourism.

**Oversight** is unable to determine how many transient guests visit Cameron annually.

**Oversight** will report a revenue gain to Cameron equal to \$0 (voters do not approve the transient guest tax) up to Unknown (six (6) months' worth of the transient guest tax in Cameron) in Fiscal Year 2023.

### **Section 67.1360. 1. (39) – Transient Guest Tax – City of Marceline**

In response to a similar proposal, officials from the **Department of Revenue (DOR)** assumed this provision allows the City of Marceline to vote to establish a transient guest tax. This does not have an impact on the Department as transient guest taxes are collected by the local political subdivision and not DOR.

**Oversight** notes DOR and B&P do not anticipate a direct fiscal impact as a result of this proposed legislation. Oversight does not have any information to the contrary. Oversight assumes DOR would not collect the tax and retain a percentage. Therefore, Oversight will report a zero fiscal impact for these organizations.

In response to a similar proposal, HB 993 (2082H.011) 2021, officials from the **City of Marceline (Marceline)** assumed the proposal would have a positive fiscal impact on their organization with estimated revenue of \$1,600.00 to \$4,000.00 +/- based on the tax approved by voters (2% to 5%).

**Oversight** notes this proposed legislation would allow the governing body of Marceline to impose a tax on the charges for all sleeping rooms paid by transient guests of hotels, motels, bed and breakfast inns, campgrounds and any docking facility that rents slips to recreational boats that are used by transients for sleeping. This proposed legislation permits the transient guest tax to be at least two percent (2%) but not more than five percent (5%) per occupied room per night.

For purposes of this fiscal note, **Oversight** will report a positive fiscal impact to local political subdivisions (City of Marceline) ranging from \$0 (voters reject the proposal or it is not put forth to voters) to the estimates provided by Marceline.

**Oversight** notes the earliest this proposal could be implemented is the 2022 General Primary Election. Oversight assumes this could occur in August 2022. Therefore, Oversight will report

the positive fiscal impact to local political subdivisions (City of Marceline) for 6 months in Fiscal Year 2023.

### **Section 94.834 City of Smithville Transient Guest Tax**

In response to a similar proposal, officials from the **Office of Administration – Budget and Planning, Department of Revenue, and Economic & Policy Analysis Research Center** each assumed the proposal would not have a direct fiscal impact on their respective organizations.

**Oversight** notes the proposal would allow any city of the fourth classification with more than eight thousand but fewer than nine thousand inhabitants and located partially in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants and partially in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat to adopt up to one-half of one percent sales tax for the purpose of funding public safety.

**Oversight** notes the City fitting the criteria of this proposal is City of Smithville. The proposal allows city to propose a transient guest tax on guests of hotels or motels situated in the city or a portion thereof, which shall be not more than five percent per occupied room per night.

**Oversight** notes the City may implement such a tax only with approval from the voters at a general or primary election with the primary purpose to promote tourism. At this time there is no such a transient tax collected in City of Smithville. If such a tax should be approved by the voters, Oversight assumes it would not be in place until 2023. Therefore, Oversight will reflect \$0 tax collection for FY 2022, and a range of \$0 (voters do not approve the tax) or a positive Unknown (voters approve the tax) collection for FY 2023, and FY 2024 on the fiscal note.

**Oversight** only reflects the responses that we have received from state agencies; however, City of Smithville officials were requested to respond to this proposed legislation but did not. Oversight notes only two hotels are currently listed in Smithville, a Super 8 and the Smithville Historical Museum and Inn. Oversight does not have enough information to estimate an amount of tax potentially generated if this is approved by voters.

### **Section 94.838 City of Lamar Heights Sales Tax for purpose of General Revenue**

In response to a similar proposal, officials from the **Office of Administration – Budget & Planning (B&P)** assumed Section 94.838.1(3) – The SS change updates the demographic description in the definition of municipality for the City of Lamar Heights. The tax rate changes from 2% to 6% with proceeds directed to the general revenue fund instead of capital improvements.

B&P defers to the local government for the fiscal impact. DOR’s retained collection fee will increase TSR because DOR will be able to collect its 1% administration fee for handling the collection and to DOR for more specific estimates of actual collection costs. Historically, DOR collections fees have totaled less than \$10,000 per year on similar discrete local tax collections.

**Oversight** notes officials from B&P defer to the Lamar Heights for the potential fiscal impact of this proposal.

In response to the similar proposal, officials from the **Department of Revenue (DOR)** assumed this proposal allows the Village of Lamar Heights to change their sales tax from not to exceed two percent sales tax for the purpose of construction, maintenance and operation of capital improvements to a not to exceed six percent for general revenue purposes. This proposal does require a vote of the citizens prior to becoming effective. Should the vote fail, there would be no fiscal impact. Information on the amount of sales tax collected by the Village of Lamar Heights over the past four calendar years.

CY	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Total
2015	1,452,189	1,572,177	1,302,550	892,271	5,219,189
2016	2,194,059	2,334,111	2,386,004	2,113,133	9,027,306
2017	1,836,428	2,113,725	2,020,972	1,709,198	7,680,323
2018	1,720,000	2,165,846	2,074,299	1,991,001	7,951,146
2019	1,736,801	2,223,930	2,441,185	2,526,234	8,928,150
2020	1,817,966	2,189,249			4,007,215

Sales Tax only (no use tax)

DOR reports are generated by calendar year not fiscal year

City of Lamar Heights Taxable Sales Report Data

Source: <http://dor.mo.gov/publicreports/>

Using the current expected tax base for the future fiscal years and a 2% inflation rate, the Department was able to calculate the amount of tax that would be collected with a 6% tax. The Department notes it would be allowed to retain the 1% collection fee. The Department is going to show the difference between the 2% that is currently collected and the 6% that could be collected.

Fiscal Year	Tax Base	Current Collections (2%)	Proposed Tax (6%)	Difference	1% DOR Fee	City Retains
2022	\$9,337,208.19	\$186,744.16	\$560,232.49	\$373,488.33	\$3,734.88	\$369,753.44
2023	\$9,523,952.36	\$190,479.05	\$571,437.14	\$380,958.09	\$3,809.58	\$377,148.51
2024	\$9,714,431.41	\$194,288.63	\$582,865.88	\$388,577.26	\$3,885.77	\$384,691.48

DOR does not anticipate any fiscal impact stemming from Administrative changes.



**Oversight** notes that the DOR has stated the proposal would have a direct fiscal impact on their organization. Additionally, DOR confirmed that above sales numbers only represent current 2% special food tax sales and collection instituted by Village of Lamar Heights.

Fiscal Year	DOR retains 1%	Lamar Heights
2022	\$0	\$0
2023	\$2,857	\$282,861
2024	\$3,886	\$384,691

#### Administrative Impact

It is assumed any potential impact would be absorbed by the Department.

**Oversight** does not have any information to the contrary. The bill changes the designation of the monies from Capital Improvements into the General Revenue Funds of City of Lamar Heights. Therefore, Oversight will reflect the DOR's estimated impact and range the impact from \$0 (not approved by voters) or \$282,861 for FY 23 and \$384,691 for FY 24 (approved by voters) on the fiscal note.

Additionally, if approved by voters, the DOR may be able to collect 1% collection fee stemming from the additional food sales tax. **Oversight** will note the DOR's positive fiscal impact to the General Revenue Fund on the fiscal note.

**Oversight** only reflects the responses that we have received from state agencies; however Village of Lamar Heights was requested to respond to this proposed legislation but did not. A general listing of political subdivisions included in our database is available upon request.

#### Section 94.842 – City of Springfield - Transient Guest Tax

**Oversight** notes this proposed legislation allows the City of Springfield (Springfield), subject to voter approval, to impose a tax on the chargers for all sleeping rooms paid by the transient guests of hotels or motels, which shall not exceed two and one-half percent (2.5%) per occupied room per night.

**Oversight** notes Springfield may propose the tax to its voters at a general election. Should the voters vote in favor of the tax, the tax shall become effective on the first day of the calendar quarter following the calendar quarter in which the election took place. Should the voters vote against the tax, the tax shall not be imposed.

If Springfield's voters vote in favor of the tax, the revenue from the tax shall be used solely for capital improvements that can be demonstrated to increase the number of overnight visitors in Springfield.

In response to the similar proposal, officials from the **City of Springfield (City)** state they anticipate a significant positive fiscal impact if voters approve a transient guest tax. Prior to the

COVID-19 pandemic, each 2.5% of tax brought in approximately \$2.9 million per year. Since the pandemic, each 2.5% of hotel tax has decreased to bring in approximately \$2.2 million. The City anticipates this proposed legislation will likely cause a positive fiscal impact between \$2.2 million and \$2.5 million.

**Oversight** notes, currently, under [Springfield City Code, Chapter 70, Article V](#), hotels, motels, and tourist courts are required to pay a license tax equal to five percent (5%) of the gross rental receipts paid by transient guests for sleeping accommodations. Since the tax is on the hotel or motel and not the customer, there are no exemptions from the tax. Each business owner makes the decision as to whether or not the tax is passed on to their customers.

**Oversight** notes Springfield's Hotel/Motel License Tax is a license tax and **not** a transient guest tax.

**Oversight** notes a detailed description of Springfield's Hotel/Motel License Tax can be found [here](#).

Per information received from Springfield, in 1979 Springfield City Council approved a general ordinance which amended its City Code and allowed Springfield to impose and collect a 2% hotel/motel [license] tax.

The tax was to be used for what is now known as the Convention and Visitors Bureau (CVB). Springfield could retain 6% of all collections to cover the administrative costs of collection and enforcement.

In 1998, voters were asked to increase the tax from 2% to 4.5% to further promote tourism “by developing Civic Park (which is now Jordan Valley Park), constructing an indoor ice facility, and making capital grants available for projects to assist not-for-profit organizations who promote these activities.”

In February 2004, voters were asked to increase the tax by an additional 0.5% to make the tax 5%. This was to be used to “attract sporting events and conventions and to retain a tourism information center”. This was given to the CVB. Springfield still retains 6% of total collections.

The 6% retained by Springfield is split between the Greater Springfield Area Sports Commission and the Springfield Regional Arts Council and a portion is maintained by Springfield to cover collection and administration costs. Of the 6% retained, approximately 50% goes to the Springfield Area Sports Commission and 33% goes to the Springfield Regional Arts Council. The remaining revenue is retained by Springfield. However, the remaining revenues retained by Springfield (17% of the 6% of total collection) have not actually been transferred to “the City; it remains unused and is there for future debt service needs or other requests.”

**Oversight** notes the transient guest tax put forth by this proposed legislation is not a **direct** increase in Springfield's Hotel/Motel License Tax rate and is a separate tax. However, Oversight

assumes, if passed by the voters of Springfield, the transient guest tax will cause revenue derived from Springfield's existing Hotel/Motel License Tax to increase.

In order to determine the fiscal impact of this proposed legislation, Oversight used the collection data provided by Springfield for Springfield's Hotel/Motel License Tax. Per information provided by Springfield, the following amounts were collected from Springfield's five percent (5%) Hotel/Motel License Tax:

Year	Hotel/Motel License Tax Collected
2015	\$4,723,157
2016	\$5,024,040
2017	\$5,309,898
2018	\$5,799,089
2019	\$5,758,820

**Oversight** estimates the total gross receipts paid by transient guests for sleeping accommodations in Springfield per year totals (Hotel/Motel License Tax Collected / 5%):

Year	Total Gross Receipts Paid By Customers
2015	\$94,463,131
2016	\$100,480,791
2017	\$106,197,966
2018	\$115,981,776
2019	\$115,176,400

**Oversight** notes the Hotel/Motel License Tax **may** or **may not** be passed on to customers of the hotels and motels. Oversight provides example scenarios for each scenario below.

**Scenario 1:**

Hotel/Motel License Tax is **not** passed on to the customer:

Customer Receipt	
Room Rate	\$50
Sales Tax - 8.1% (State, County, City)	\$4.05
Total Charge Paid By Customer	\$54.05

<b>Hotel/Motel License Tax Paid By Hotel/Motel To City</b>	
Total Gross Receipts	\$54.05
<b>Hotel/Motel License Tax - 5% of Gross Receipts</b>	<b>\$2.70</b>

**Scenario 2 (Part 1):**

Hotel/Motel License Tax is passed on to the customer:

<b>Customer Receipt</b>	
Room Rate	\$50
Sales Tax - 8.1% (State, County, City)	\$4.05
Room Rate + Sales Tax	\$54.05
Hotel/Motel License Tax Passed On To Customer - <b>5%</b>	<b>\$2.70</b>
Total Charge Paid By Customer	\$56.75

<b>Hotel/Motel License Tax Paid By Hotel/Motel To City</b>	
Total Gross Receipts	\$56.75
<b>Hotel/Motel License Tax - 5% of Gross Receipts</b>	<b>\$2.84</b>

**Oversight** notes, as shown above, the Hotel/Motel License Tax paid by the hotel/motel is greater than the amount that was passed on to the customer. This is because, at this point, the Hotel/Motel License Tax passed on to the customer is calculated on \$54.05 whereas the hotel/motel's tax owed to Springfield is calculated on \$56.75.

Therefore, hotels/motels charge a tax rate to the customers in excess of the rate they are required to pay to Springfield to recoup the difference.

**Scenario 2 (Part 2):**

Hotel/Motel License Tax is passed on to the customer:

<b>Customer Receipt</b>	
Room Rate	\$50
Sales Tax - 8.1% (State, County, City)	\$4.05
Room Rate + Sales Tax	\$54.05
Hotel/Motel License Tax Passed On To Customer - <b>5.26%</b>	<b>\$2.84</b>
Total Charge Paid By Customer	\$56.89

<b>Hotel/Motel License Tax Paid By Hotel/Motel To City</b>	
Total Gross Receipts	\$56.89
<b>Hotel/Motel License Tax - 5%</b>	<b>\$2.84</b>

**Oversight** notes, as shown above, the Hotel/Motel License Tax is passed onto the customer at a rate that exceeds the rate that hotels/motels must pay in order for the hotel/motel to recoup the full amount that is required to be remitted to Springfield.

**Oversight** assumes the calculation used by hotels/motels to establish the rate equal to 5.26% to be used when passing the Hotel/Motel License Tax on to customers is:

<b>Customer's Receipt</b>		
	Room Rate	\$50
x	Sales Tax - 8.1%	\$4.05
=	Room Rate + Sales Tax	\$54.05
x	Hotel/Motel Tax Passed On To Customer - 5%	<b>\$2.70</b>
=	Total Charge Paid By Customer	\$56.75

<b>Hotel/Motel License Tax Paid By Hotel/Motel To City</b>		
	Gross Receipts (Room Rate + Sales Tax + Tax Passed On)	\$56.75
x	<b>Hotel/Motel License Tax - 5%</b>	<b>\$2.84</b>

**Oversight** notes, at this point, the hotel/motel knows the amount of Hotel/Motel License Tax it is required to remit to Springfield is \$2.84

Then, hotels/motels divide the Hotel/Motel License Tax owed to Springfield (\$2.84) by the Room Rate + Sales Tax (\$54.05) to determine the applicable rate.

For this example,  $\$2.84 / (\$50 + \$4.05) = 5.26\%$ . Therefore, as shown in Scenario 2 (Part 2), the tax rate imposed on the customer equals 5.26%.

**Oversight** assumes, with an additional tax imposed upon sleeping rooms in the form of a transient guest tax, the total amount of gross receipts recognized by hotels/motels will increase as well. This will result in an increase in the amount of Hotel/Motel License Tax paid by hotels/motels (or customers) to Springfield.

**Oversight** assumes the transient guest tax put forth by this proposed legislation will be calculated on either: 1) the room rate + sales tax or 2) the room rate + sales tax + Hotel/Motel License Tax.

**Oversight** updates Scenario 1 and Scenario 2, as shown above, to reflect the addition of a transient guest tax.

**Scenario 3:**

Hotel/Motel License Tax is **not** passed on to the customer – Transient Guest Tax Included:

<b>Customer Receipt</b>	
Room Rate	\$50
Sales Tax - 8.1% (State, County, City)	\$4.05
Room Rate + Sales Tax	\$54.05
Transient Guest Tax - 2.5%	\$1.35
Total Charge Paid By Customer	\$55.40

<b>Hotel/Motel License Tax Paid By Hotel/Motel To City</b>	
Total Gross Receipts	\$55.40
<b>Hotel/Motel License Tax - 5%</b>	<b>\$2.77</b>

**Oversight** notes in Scenario 3, compared to Scenario 1, the hotel/motel will pay \$.07 more in Hotel/Motel License Tax for every room charge equal to \$50 as a result of the increase in gross receipts. Oversight notes many hotels/motels charge amounts greater than \$50 per night and \$50 was only used for the example scenarios.

**Scenario 4:**

Hotel/Motel License Tax **is** passed on to the customer – Transient Guest Tax Included – Transient Guest Tax Calculated on Room Rate + Sales Tax:

<b>Customer Receipt</b>	
Room Rate	\$50
Sales Tax - 8.1% (State, County, City)	\$4.05
Room Rate + Sales Tax	\$54.05
Transient Guest Tax - 2.5%	\$1.35
Room Rate + Sales Tax + Transient Guest Tax	\$55.40
<b>Hotel/Motel License Tax Passed On To Customer - 5.26%</b>	<b>\$2.92</b>
Total Charge Paid By Customer	\$58.32

<b>Hotel/Motel License Tax Paid By Hotel/Motel To City</b>	
Total Gross Receipts	\$58.32
<b>Hotel/Motel License Tax - 5%</b>	<b>\$2.92</b>

**Oversight** notes in Scenario 4, compared to Scenario 2 (Part 2), the customers of the hotel/motel will pay \$0.08 more in Hotel/Motel License Tax for every room charge equal to \$50 and \$1.35 for the transient guest tax. Oversight notes many hotels/motels charge amounts greater than \$50 per night and \$50 was only used for the example scenarios.

**Scenario 5:**

Hotel/Motel License Tax is passed on to customer – Transient Guest Tax Included – Transient Guest Tax Calculated on Room Rate + Sales Tax + Hotel/Motel License Tax:

<b>Customer Receipt</b>	
Room Rate	\$50
Sales Tax - 8.1% (State, County, City)	\$4.05
Room Rate + Sales Tax	\$54.05
Hotel/Motel License Tax Passed On To Customer - 5.4%	<b>\$2.92</b>
Room Rate + Sales Tax + Hotel/Motel License Tax	\$56.97
Transient Guest Tax	\$1.42
Total Charge Paid By Customer	\$58.39

<b>Hotel/Motel License Tax Paid By Hotel/Motel To City</b>	
Total Gross Receipts	\$58.39
<b>Hotel/Motel License Tax - 5%</b>	<b>\$2.92</b>

**Oversight** notes in Scenario 5, compared to Scenario 2 (Part 2), the customers of the hotel/motel will pay \$0.08 more in Hotel/Motel License Tax for every room charge equal to \$50 and \$1.42 for the transient guest tax.

**In addition**, in Scenario 5, compared to Scenario 4, the customers of the hotel/motel pay an additional \$0.07 in transient guest tax. This is a result of the transient guest tax being calculated on a number that includes more values in the calculation.

Therefore, under Scenario 5’s method of calculation, the greatest amount of transient guest tax **and** more Hotel/Motel License Tax will be collected and remitted to Springfield.

**Oversight** notes the methodology of Scenario 5 is the methodology used to calculate the fiscal impact of this proposed legislation. This is due to the data used to calculate the fiscal impact. Oversight used total Hotel/Motel License Tax collection data as the base to estimate the total gross receipts. The estimated total gross receipts, then, would include any Hotel/Motel License

Tax currently passed on to the customer. Therefore, Oversight assumes the fiscal impact reported best reflects the current business practices of Springfield’s hotels/motels, regardless of whether the hotel/motel passes the Hotel/Motel License Tax onto their customers or not.

**Oversight** estimates this proposed legislation could increase revenue to Springfield, on average, by an amount equal to \$2,661,500 annually as a result of a transient guest tax (total gross receipts paid by customers \* 2.5%)

Oversight estimates this proposed legislation could also increase revenue to Springfield, on average, by an amount equal to \$133,075 annually as a result of the increase in gross receipts calculated to determine Springfield’s Hotel/Motel License Tax owed by Springfield’s hotels/motels (total increase in gross receipts \* 5%).

Year	Hotel/Motel License Tax Collected	Total Gross Receipts Paid By Customers (Hotel/Motel License Tax Collected / 5%)	Estimated Total Transient Guest Tax Revenue As Well As Estimated Total Increase in Gross Receipts)	Increase In Hotel/Motel License Tax Based On Additional Gross Receipts	Total Estimated Net Gain to City of Springfield
2015	\$4,723,157	\$94,463,131	\$2,361,578.27	\$118,078.91	<b>\$2,794,575.33</b>
2016	\$5,024,040	\$100,480,791	\$2,512,019.77	\$125,600.99	
2017	\$5,309,898	\$106,197,966	\$2,654,949.16	\$132,747.46	
2018	\$5,799,089	\$115,981,776	\$2,899,544.39	\$144,977.22	
2019	\$5,758,820	\$115,176,400	\$2,879,409.99	\$143,970.50	
<b>Average</b>			<b>\$2,661,500.32</b>	<b>\$133,075.02</b>	

**Oversight** notes this proposed legislation permits Springfield to collect the transient guest tax internally or enter into an agreement with the Missouri Department of Revenue for purposes of collection.

**Oversight** notes, currently, the Missouri Department of Revenue does not collect any transient guest taxes) imposed by Missouri’s local political subdivisions.

Therefore, and in addition to the fact that that Springfield’s hotels/motels are currently collecting and remitting tax(es) (Hotel/Motel License Tax) to the Springfield, Oversight assumes the collection and remittance of tax will occur internally within Springfield.

However, should Springfield and the Missouri Department of Revenue enter into an agreement for purposes of collection, the Missouri Department of Revenue is permitted to retain up to one percent (1%) of the amount of transient guest tax collected for the cost of collection. The amount retained by the Missouri Department of Revenue would be deposited into General Revenue. Springfield’s estimated net gain, as reported above, would be reduced by the amount retained by the Missouri Department of Revenue.



**Oversight** notes this proposed legislation states, if approved by the voters of Springfield at a general election, the transient guest tax shall go into effect on the first day of the calendar quarter following the calendar quarter in which the election is held. Oversight assumes the next General Election will occur in November 2022. The quarter following the calendar quarter in which the election is held would begin January 2023 (6 months of Fiscal Year 2023).

Therefore, for purposes of this fiscal note, Oversight will report a revenue gain to GR equal to \$0 (voters do not approve the transient guest tax or Springfield will collect the tax internally) up to \$13,308 (six months' worth of one percent (1%) of the amount estimated to be collected from the transient guest tax in Springfield) in Fiscal Year 2023.

**Oversight** will report a revenue gain to Springfield equal to \$0 (voters do not approve the transient guest tax) up to \$1,330,750 (six months' worth of the transient guest tax in Springfield) in Fiscal Year 2023.

**Oversight** will report a revenue gain to Springfield equal to \$0 (voters do not approve the transient guest tax) up to \$66,538 (six months' worth of the increased Hotel/Motel License Tax as a result of increased gross receipts) in Fiscal Year 2023.

**Oversight** will report a revenue gain, to GR equal to \$0 (voters do not approve the transient guest tax or Springfield will collect the tax internally) up to \$26,615 (one percent (1%) of the amount estimated to be collected from the transient guest tax in Springfield) in Fiscal Year 2024, once fully implemented.

**Oversight** will report a revenue gain to Springfield equal to \$0 (voters do not approve the transient guest tax) up to \$2,661,500 (transient guest tax in Springfield) in Fiscal Year 2024, once fully implemented.

**Oversight** will report a revenue gain to Springfield equal to \$0 (voters do not approve the transient guest tax) up to \$133,075 (increased Hotel/Motel License Tax as a result of increased gross receipts) in Fiscal Year 2024, once fully implemented.

### **Section 94.1014 - Transient Guest Tax - Ashland**

In response to similar legislation HB 1601 (2020), officials from the **City of Ashland** stated while Ashland does not currently have any hotels located in Ashland, Ashland is working with developers to attract hotel development to help boost overnight stays in the community. Ashland assumes, when using a sixty-three percent (63%) occupancy rate, Ashland could recognize an increase in revenue as a result of transient guest tax(es) of approximately \$137,510 from each lodging facility. The calculation used by Ashland to estimate the revenue increase is shown on the next page:

115 Rooms \* 365 Days of the \* \$130 Cost per Room per Night \* 4% Lodging Tax Rate \* 63% Occupancy Rate

Ashland has indicated Ashland is hopeful that within the next two to three years, Ashland will have three or more hotels in Ashland.

**Oversight** assumes the estimated increase in revenue as a result of transient guest tax equal to \$137,510 is specific to each hotel. Therefore, Oversight assumes, if Ashland has three hotels developed in Ashland, the increase in revenue could total \$412,530 ( $\$137,510 * 3$ ) annually.

**Oversight** notes this proposed legislation would allow Ashland, if approved by the City=s voters, at a state general or primary election to impose a tax on the charges for all sleeping rooms paid by transient guests of hotels or motels located in the City equal at a rate not to exceed five percent (5%). Oversight further notes the tax revenues generated would be designated solely for the promotion of tourism, growth of the region and economic development purposes.

For the purposes of this fiscal note, **Oversight** will report a zero fiscal impact to the State of Missouri as DOR does not collect transient guest taxes (unless an agreement with the political subdivision is made) and a zero fiscal impact for the City of Ashland as the city does not currently have any hotels/motels operating within the boundaries of Ashland.

**Oversight** notes if hotel/motel development takes place within the boundaries of Ashland, in which such hotel(s)/motel(s)/ become fully operational, Ashland could recognize revenue gain as a result of this proposed legislation being enacted.

### **Section 137.115 Aircraft Assessed Value**

In response to a similar proposal, Perfected HCS for HB 66 (2021), officials from **Office of Administration - Budget and Planning** assumed this proposal would decrease TSR by \$0 to \$500. This proposal will impact the calculation under Article X, Section 18(e).

This proposal makes multiple technical corrections to Section 137.115. This proposal also changes the allowed hours of flying for historical aircraft. This could increase the number of aircraft that are eligible for a reduced property tax rate. Based on information provided by the State Tax Commission, this could decrease revenues to the Blind Pension Trust Fund by \$0 to \$500. This could also decrease local revenues by \$0 to \$90,000.

In response to the similar proposal, officials from the **State Tax Commission** estimated the fiscal impact to local jurisdictions (school districts, cities, counties etc.) to be a loss of zero to \$90,000. The change regarding non-commercial aircraft, twenty five years old, from fifty (current law) to two hundred hours per year could have a fiscal impact on local taxing jurisdictions. The agency does not have exact data of how many of the 905 aircraft in Missouri are within this criteria and threshold, or the local taxing jurisdictions with tax situs for said aircraft.

In response to a similar proposal, Perfected HCS for HB 66 (2021), officials from the **Department of Revenue, Department of Social Services and the Department of Commerce and Insurance** each assumed the proposal would have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

In response to a similar proposal, Perfected HCS for HB 66 (2021), officials from the **City of Springfield** anticipated a negative fiscal impact of an unknown amount from this bill. The number of such aircraft in Springfield for which the taxed amount would be decreased is unknown, so the City cannot determine an amount of impact.

In response to a similar proposal, Perfected HCS for HB 66 (2021), officials from the **City of Claycomo, City of Corder and the Lincoln County Assessor** each assumed the proposal would have no fiscal impact on their respective organizations.

**Oversight** assumes this proposal expands the definition of aircraft used for noncommercial purposes and thus qualifying for a personal property subclass which is assessed and valued at a lower rate and will result in lower personal property taxes for qualifying aircraft.

**Oversight** will utilize the estimate (\$90,000) provided by the State Tax Commission. Oversight has estimated the Blind Pension Fund impact to approximately \$400 based on the calculation below.

Calculation:

$(y/100) * 6.887$  (average effective tax rate for personal property) = \$90,000.

Estimated assessed value of qualifying aircraft:  $y = \$1,306,810$ .

Estimated impact to the Blind Pension Fund:  $(\$1,306,810/100) * .03$  (Blind Pension tax rate) = \$392 in lost revenue).

**Oversight** notes local property tax revenues are designed to be revenue neutral from year to year. The tax levy is adjusted relative to the assessed value to produce roughly the same revenue from the prior year with an allowance for growth. Alternatively, some taxing entities have tax rate ceilings that are at their statutory or voter approved maximum. For these taxing entities, any decrease in the assessed values would not be offset by a higher tax rate (relative to current law), rather it would result in a loss of revenue.

Based on information provided by the Office of the State Auditor, **Oversight** notes, in 2020, there were over 2,500 tax entities with 4,000 different tax rates. Of those entities, 2,980 tax rate ceilings were below the entities' statutory or voter approved maximum tax rate and 1,098 tax rate ceilings were at the entities' statutory or voter approved maximum rate. (These numbers do not include entities which use a multi-rate method and calculate a separate tax rate for each subclass of property.)

Although the effective date of this proposal, if passed, would be FY 2022 (August 2021), the next re-assessment cycle would not occur until calendar year 2023 with impacted revenues occurring in FY 2024 (December 2023).

### **Section 137.115 Personal Property Tax - St. Charles County**

In response to a previous version, officials from the **State Tax Commission** determined an unknown fiscal impact on local taxing jurisdictions such as school districts, cities in St. Charles County who rely on real and personal property taxes as a source of revenue.

In current law the market value of personal property is assessed at 33-1/3%. The act proposes a determination of real property in the taxing subdivision, then calculates “real property assessment growth” as limited by the CPI (2.1% 2020), then calculates the amount of revenue generated by Personal Property and subtracts an amount equal to 50% of the real property assessment growth.

The proposed limitation on assessment growth may negatively impact local taxing jurisdictions in St. Charles County supported by property tax revenues.

Additionally, restrictions on assessment growth may create disparities and inequities over time among residential and commercial properties as market values can fluctuate. A newer home's true market value used for assessment may increase far more than an older home or vice versa depending on the sale, condition and location of the property in current market conditions. An assessment limit may impact assessment growth and over time potentially create a large disparity among assessed properties in the same subclass.

In addition, local property taxes are designed to be revenue neutral by adjusting the levy, however taxing jurisdictions that are currently at their tax rate ceiling would not be able to offset the reduction in revenue. For example, of the 516 school districts, 383 or 74.3% are currently at their ceiling.

The unknown impact would be limited to taxing jurisdictions such as school districts and cities within St. Charles County.

In response to a similar proposal, officials from **Department of Revenue** stated, starting January 1, 2022, in St. Charles County the rate of assessment on all personal property shall be at a percent of its true value. Additionally, St. Charles County shall be required to reduce the amount of true value of the property tax assessed equal to 100% of the growth in revenue by the real property assessment growth. Each reduction has to be equal to one-thousandth of one percent. This could potentially change the amount of revenue that St. Charles County receives. The

Department will not be impacted by this proposal and defers to St. Charles County for fiscal impact.

**Oversight** notes the Blind Pension Fund (0621) is calculated as an annual tax of three cents on each one hundred dollars valuation of taxable property ((Total Assessed Value/100)\*.03). Based on information in the 2020 [Annual Report](#) from the State Tax Commission, the total assessed value of tangible personal property (TPP) in St. Charles County is \$1,473,076,999. Oversight notes if this amendment reduced the assessed value of personal property to zero, the Blind Pension Fund will experience a decrease in revenue of \$441,923. The Assessed valuation in St. Charles County for Total Rural Lands (\$1,677,119,848) plus Total Incorporated Town Lots (\$6,415,608,255) results in a real property assessed valuation total of \$8,093,728,103. Assuming a 2.5% growth rate, this would equate to an impact to the Blind Pension Fund of \$60,695.

Total Rural Lands	\$1,677,119,848
Total Incorporated Town Lots	<u>\$6,415,608,255</u>
Total Real Property	\$8,092,728,103

A 2.5% growth would equate to	\$ 202,318,202
A 3 cent levy on that growth – Since Personal Property assessed valuation will be reduced by approximately that amount (impact to the Blind Pension Fund)	\$ 60,695

**Oversight** notes the assessed value of personal property is decreased overtime relative to the growth in revenue until December of 2072. Oversight is uncertain when this proposal would be fully implemented. Therefore, Oversight will show an unknown loss to the Blind Pension Fund.

**Oversight** notes local property tax revenues are designed to be revenue neutral from year to year. The tax levy is adjusted relative to the assessed value to produce roughly the same revenue from the prior year with an allowance for growth. Oversight assume this proposal could result in a loss of revenue or an increase in the tax rate ceiling/tax levy for taxing entities within St. Charles County relative to what would have be achieve under current law. Therefore, Oversight will show a range of impact of \$0 to an unknown loss in revenue for taxing entities in St. Charles County.

Based on a very brief review of maximum authorized tax rates in St. Charles County, most taxing entities appear to below their maximum authorized tax rates.

<u>FISCAL IMPACT – State Government</u>	FY 2022 (10 Mo.)	FY 2023	FY 2024
<b>GENERAL REVENUE FUND</b>			
<u>Revenue Gain</u> – Lamar Heights Transient Guest Tax - §94.838 - p.7-9	\$0	\$0 or Up to \$2,857	\$0 or Up to \$3,886
<u>Revenue Gain</u> – Springfield Transient Guest Tax Up to 2.5% - §94.842 - p.9- 17	<u>\$0</u>	\$0 up to <u>\$13,308</u>	\$0 up to <u>\$26,615</u>
<b>ESTIMATED NET EFFECT ON GENERAL REVENUE</b>	<b><u>\$0</u></b>	<b><u>\$0 up to \$16,165</u></b>	<b><u>\$0 up to \$30,501</u></b>
<b>BLIND PENSION FUND (0621)</b>			
<u>Revenue Reduction</u> - qualifying aircraft assessed at a lower rate -§137.115.3 (4) - p.18-19	\$0	\$0	(Unknown, Less than \$400)
<u>Revenue Reduction</u> - DSS - from the reduction in the assessment value of tangible personal property in St. Charles County - §137.115 - p.20-21	\$0	(Unknown)	(Unknown)
<b>ESTIMATED NET EFFECT ON THE BLIND PENSION FUND</b>	<b><u>\$0</u></b>	<b><u>(Unknown)</u></b>	<b><u>(Unknown)</u></b>



<u>FISCAL IMPACT – Local Government</u>	FY 2022 (10 Mo.)	FY 2023	FY 2024
<b>LOCAL POLITICAL SUBDIVISIONS</b>			
<u>Revenue Gain</u> – City of Butler - charges for all sleeping rooms paid by transient guests - §67.1011 - p.3	\$0	\$0 to Unknown	\$0 to Unknown
<u>Revenue Gain</u> – City of Harrisonville - charges for all sleeping rooms paid by transient guests - §67.1013 - p.3-5	\$0	\$0 to Unknown	\$0 to Unknown
<u>Revenue Gain</u> – City of Cameron - charges for all sleeping rooms paid by transient guests - §67.1360.1 (38) - p.5	\$0	\$0 to Unknown	\$0 to Unknown
<u>Revenue Gain</u> – City of Marceline - charges for all sleeping rooms paid by transient guests - §67.1013.1 (39) - p.6	\$0	\$0 to Unknown	\$0 to Unknown
<u>Revenue Gain</u> – City of Smithville - charges for all sleeping rooms paid by transient guests - §94.834 - p.7	\$0	\$0 to Unknown	\$0 to Unknown
<u>Revenue Gain</u> – City of Lamar - Lamar Heights Transient Guest Tax - §94.838 - p.7-9	\$0	\$0 or Up to \$285,718	\$0 or Up to \$388,577
<u>Cost</u> – City of Lamar - DOR 1% Collection Fee - §94.838 - p.7-9	\$0	(\$2,857)	(\$3,886)
<u>Revenue Gain</u> – City of Springfield - Transient Guest Tax Up to 2.5% - §94.842 - p.9-17	\$0	\$0 up to \$1,330,750	\$0 up to \$2,661,500
<u>Revenue Gain</u> – City of Springfield - Increase in Hotel/Motel License Tax Due To Increased Gross Receipts - §94.842 - p.9-17	\$0	\$0 up to \$66,538	\$0 up to \$133,075



	FY 2022 (10 Mo.)	FY 2023	FY 2024
<u>FISCAL IMPACT – Local Government</u>			
<u>Cost</u> – City of Springfield/DOR 1% Collection Fee - §94.842 - p.9-17	\$0	(\$13,308)	(\$26,615)
<u>Revenue Gain</u> – City of Ashland - transient guest tax - §94.1014 p. 17-18	\$0	\$0 to Unknown	\$0 to Unknown
<u>Revenue Reduction</u> - qualifying aircraft assessed at a lower rate - §137.115.3 (4) p. 18-19	\$0	\$0	(Unknown, Less than \$90,000)
<u>Revenue (Loss)</u> - St. Charles County - from the reduction in assessed value of TPP - §137.115 - p.18-19	\$0	\$0 or (Unknown)	\$0 or (Unknown)
<b>ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS</b>	<b><u>\$0</u></b>	<b>(Unknown) to <u>\$1,666,841</u></b>	<b>(Unknown) to <u>\$3,062,651</u></b>

FISCAL IMPACT – Small Business

Certain small business in these cities may have to collect and remit this tax.

FISCAL DESCRIPTION

TRANSIENT GUEST TAX

This bill authorizes certain cities, upon voter approval, to impose a transient guest tax not to exceed 6% per occupied room per night, for general purposes (Section 67.1011, RSMo.). If enacted, this provision initially would only apply to the City of Butler.

The bill also authorizes certain cities, upon voter approval, to impose a transient guest tax of 2% up to 5% per occupied room per night, to be used solely for funding the promotion of tourism (Section 67.1360). If enacted, this new provision would initially only apply to the City of Cameron.

This bill also authorizes certain cities, upon voter approval, to impose a transient guest tax in an amount of no more than 6% per occupied room per night, for general revenue purposes (Section 67.1013). If enacted, this provision initially would only apply to the City of Harrisonville.

The bill also authorizes certain cities, upon voter approval, to impose a transient guest tax of 2% up to 5% per occupied room per night, to be used solely for funding the promotion of tourism (Section 67.1360). If enacted, the new provisions would initially only apply to the cities of Cameron and Marceline.

The bill also authorizes certain cities, upon voter approval, to impose a transient guest tax of up to 5% per occupied room per night, to be used for the promotion of tourism (Section 94.834). If enacted, this provision initially would only apply to the City of Smithville.

The bill also changes the purpose for which a certain transient guest tax and a certain food sales tax is authorized from capital improvements to general revenue purposes, and increases the authorized rate of the food sales tax from 2% to 6% (Section 94.838). Currently, these taxes are only authorized for the City of Lamar Heights.

The bill authorizes certain home rule cities, upon voter approval, to impose a transient guest tax not to exceed 2.5% of the charges per occupied room per night, to be used solely for capital investments that can be demonstrated to increase the number of overnight visitors (Section 94.842). If enacted, this provision initially would only apply to the City of Springfield.

#### AIRCRAFT ASSESSMENTS

This bill increases the number of hours of operation per year a noncommercial aircraft at least 25 years old can fly from less than 50 hours to less than 200 hours in order to be assessed and valued at 5% of the aircraft's true value for property tax purposes. (Section 137.115.3)

#### PERSONAL PROPERTY TAX - ST. CHARLES COUNTY

This provision eliminates personal property tax in St. Charles County when fully implemented.

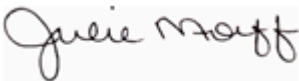
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

#### SOURCES OF INFORMATION

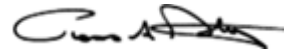
Office of Administration - Budget and Planning  
Department of Revenue  
Economic & Policy Analysis Research Center  
State Tax Commission  
Department of Social Services  
Department of Commerce and Insurance

L.R. No. 0903H.08S  
Bill No. CCS for SS for HCS for HB 66  
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May 14, 2021

City of Harrisonville  
City of Cameron  
City of Marceline  
City of Springfield  
City of Ashland  
City of Claycomo  
City of Corder  
Lincoln County Assessor



Julie Morff  
Director  
May 14, 2021



Ross Strope  
Assistant Director  
May 14, 2021