

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3703H.08S
 Bill No.: CCS for SS for SCS for HCS for HB 1606
 Subject: Political Subdivisions; Counties
 Type: Original
 Date: May 11, 2022

Bill Summary: This proposal changes the law regarding political subdivisions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2023	FY 2024	FY 2025	Fully Implemented (FY 2026)
General Revenue**/**/ ***	(Unknown, could exceed \$1,944,498)	(Unknown, could exceed \$155,989)	(Unknown, could exceed \$158,519)	(Unknown, could exceed \$399,229 to \$2,680,247)
Total Estimated Net Effect on General Revenue	(Unknown, could exceed \$1,944,498)	(Unknown, could exceed \$155,989)	(Unknown, could exceed \$158,519)	(Unknown, could exceed \$399,229 to \$2,680,247)

*Part of the fiscal impact to the state is the potential loss of the Department of Revenue's 2% collection fee. Oversight has ranged the impact from \$0 (debt is already considered uncollectible and DOR would not have received the 2% fee even without this proposal) to \$1,834,605 (which represents if DOR would have collected 100% of the \$91 million of outstanding debt allowed to be reduced by this proposal). **Oversight** assumes the actual loss to the state for these provisions is on the very low end of this range.

**The fiscal impact (per match) for §144.051 is ranged from \$0 (Kansas City is not selected to host a FIFA World Cup Match) OR a range of roughly \$105 per ticket (assuming seating capacity will remain at 76,416 as currently configured for American football) to \$1,100 per ticket. If Kansas City were selected to host more than one match, the negative fiscal impact would exceed the impact estimated above.

*****Oversight** notes the lower range simply represents the cost of the estimated FTE needed by the Department of Economic Development (DED) and Department of Mental Health (DMH). Additional costs (unknown) would include construction of short-term housing, grants to local political subdivisions to construct short-term housing. FY 2023 estimated costs represents 6 Mo in expenses for DED and DMH organizations as the proposal delays the implementation until January 1, 2023.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2023	FY 2024	FY 2025	Fully Implemented (FY 2026)
Parks, Soil, Water Fund	\$0	\$0	\$0	\$0 or (\$8,024 to \$84,058)
Conservation Commission Fund	\$0	\$0	\$0	\$0 or (\$10,030 to \$105,072)
School District Trust Fund	\$0	\$0	\$0	\$0 or (\$80,237 to \$840,576)
State Road Fund*	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
Truman State University	Unknown to (Unknown)	\$0	\$0	\$0
Total Estimated Net Effect on Other State Funds	Unknown to (Unknown)	\$0 or Unknown	\$0 or Unknown	\$0 or (\$98,291 to \$1,029,706)

*Officials from the Missouri Department of Transportation (MoDOT) assume, depending upon the condemnation proceedings, the savings, if any, could be up to \$1 million per year.

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2023	FY 2024	FY 2025	Fully Implemented (FY 2026)
Total Estimated Net Effect on All Federal Funds	\$0	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2023	FY 2024	FY 2025	Fully Implemented (FY 2026)
General Revenue	2 FTE	2 FTE	2 FTE	2 FTE
Total Estimated Net Effect on FTE	2 FTE	2 FTE	2 FTE	2 FTE

- 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.

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2023	FY 2024	FY 2025	Fully Implemented (FY 2026)
Local Government*	(Unknown, could exceed \$555,241)	(Unknown, could exceed \$3,353,692)	(Unknown, could exceed \$3,353,692)	(Unknown, could exceed \$3,724,787 to \$7,241,356)

*(§105.145) Part of the net fiscal impact to the local political subdivision is the potential loss of the Department of Revenue’s 2% collection fee. Oversight has ranged the impact from \$0 (debt is already considered uncollectible and DOR would not have received the 2% fee even without this proposal) to \$1,834,605 (which represents if DOR would have collected 100% of the \$91 million of outstanding debt allowed to be reduced by this proposal). **Oversight** assumes the actual impact is on the very low end of this range.

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 approval to publish a new fiscal note.

§§50.327 & 58.095 – Compensation for County Coroners and Salary Schedules for 3rd Class Counties

In response to similar legislation from this year, SB 1128, officials from various counties did not respond to **Oversight's** request for fiscal impact regarding this proposal.

Oversight assumes §§50.327 & 58.095 state the county commission is responsible for determining the salary for the county coroner in non-charter counties. Section 58.095 contains the base schedule of salaries as determined by the assessed valuation of the county. Section 50.327 adds an additional salary increase of up to \$14,000 on top of the base schedule if approved by the county commission. Oversight is unclear of how much each county coroner receives in salary. However, there are 109 non-charter counties that could be considered for the additional funds in section 58.095 (if approved by the appropriate county commission). Oversight assumes if all of these counties approved the \$14,000 increase, this could be up to \$1,526,000 in increased salaries for coroners. However, Oversight assumes no increase coroner's salaries would take place without the approval by the county commission. Therefore, Oversight will assume a cost of \$0 (no salary increases) or up to \$1,526,000 (salary increases approved in every non-charter county) for coroners for this proposal.

Oversight also notes in similar legislation from this year, SB 704, §50.327.4 relates to the following 3rd class counties and their assessed valuations as of the 2020 census that are greater than the three hundred million dollars:

	County	2020
	<u>Classification</u>	<u>Assessed Valuation</u>
Adair	3	415,860,739
Andrew	3	309,826,694
Audrain	3	416,179,373
Barry	3	578,441,026
Benton	3	307,087,967
Butler	3	667,507,793
Clinton	3	353,505,104
Crawford	3	368,867,929
Dunklin	3	314,994,430
Henry	3	435,915,841
Howell	3	534,978,779
Laclede	3	490,308,053
Lawrence	3	546,241,819
Marion	3	519,654,554
McDonald	3	315,078,544
Miller	3	492,134,546
Morgan	3	572,600,385
New Madrid	3	455,255,626
Nodaway	3	399,126,552
Perry	3	404,312,108
Phelps	3	687,863,962
Pike	3	307,484,509
Polk	3	397,316,316
Pulaski	3	553,132,765
Randolph	3	526,364,813
Ray	3	393,522,956
Scott	3	536,493,885
Ste. Genevieve	3	891,214,089
Stoddard	3	522,288,378
Stone	3	749,458,097
Warren	3	674,203,668
Webster	3	508,888,557

Oversight notes the proposal does not specify how the base schedules should be amended for the computation of salaries for 3rd class county positions. Currently, the base salary for each of the positions in this section are as follows:

		Base Salary at \$300,000,000
Section		Assessed Valuation
49.082	County Commissioners	\$ 29,700
50.334	Recorder of Deeds	\$ 45,000
51.281	County Clerks	\$ 45,000
51.282	County Clerk (Clay)	\$ 34,500
52.269	County Collectors	\$ 45,000
53.082	Assessors	\$ 45,000
53.083	Assessor (Clay)	N/A
54.261	Treasurers	\$ 45,000
54.320	Collector/Treasurer (Townships)	\$ 45,000
55.091	Auditor	\$ 45,000
56.265	Prosecuting Attorneys	\$ 55,000
58.095	Coroners	\$ 16,000
473.742	Public Administrators	\$ 45,000

Therefore, **Oversight** will also assume a \$0 (no adjustment to salaries) or unknown additional costs to 3rd class county salaries for this section of the proposal.

§§50.815 & 50.820 – County Financial Statements

In response to a previous version, officials from the **Clay County Auditor’s Office** assumed the provisions from RSMo 50.815.2.8 to include salary information in the annual financial statement will cost Clay County approximately another \$161.00 to publish more information in the newspaper--based on recent costs for publication.

Oversight assumes the Clay County Auditor’s Office is provided with core funding to handle a certain amount of activity each year. Oversight assumes the Clay County Auditor’s Office could absorb the costs related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, the Auditor’s Office could request funding through the appropriation process.

In response to similar legislation from 2020, HB 1814, officials at **Henry County** assumed a savings of \$1,800 annually in publication costs from this proposal.

Oversight inquired with Henry County regarding this proposal. The County currently submits a 14 page document to the newspaper which lists out every dollar by vendor. Since this proposal requires a summary of data to be published in the newspaper, Henry County’s publishing costs would be reduced as the number of pages would be reduced that would be submitted to the newspaper.

In response to similar legislation from 2020, HB 1814, officials at **Lincoln County** assumed a savings of \$2,000 annually in publication costs from this proposal.

In response to similar legislation from 2020, HB 1814, officials at **Livingston County** assumed a savings of \$2,500 annually in publication costs from this proposal.

Oversight assumes using the counties above as an example, if the average savings of the three counties publication costs is \$2,100 and 96 counties (2nd, 3rd and 4th class counties) in Missouri published their financials in the newspaper, the potential savings could be up to \$201,600 (\$2,100 * 96) per year. Therefore, **Oversight** will reflect a potential savings in publication costs for counties to post their financials through a newspaper of general circulation in their county that could exceed \$100,000 annually from this proposal.

In response to similar legislation from this year, SB 845, officials from **Boone County** and **Greene County** each assumed the proposal will 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.

§55.160 – Positions of County Auditors

In response to similar legislation from this year, SB 889, officials from the **Christian County Auditor's Office** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, **Oversight** will reflect a zero impact in the fiscal note for this section.

§473.742 – Salaries of Public Administrators

In response to similar legislation from this year, SB 1088, officials from **Clinton County** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, **Oversight** will reflect a zero impact in the fiscal note for this agency.

In response to similar legislation from this year, HCS for HB 2450, officials from the Public Administrator's Office for the **City of St. Louis** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, **Oversight** will reflect a zero impact in the fiscal note for this agency.

Oversight notes each county has a public administrator, including the City of St. Louis. **Oversight** also notes that, currently, an incoming public administrator may elect to receive a salary or receive fees as may be allowed by law. Under terms of this proposal every public administrator beginning a first term on or after January 1, 2023, shall be deemed to have elected to receive a salary as provided in this section. **Oversight** assumes this proposal would potentially increase the salaries in 2nd, 3rd and 4th class counties based on assessed valuation. **Oversight** took the highest salary cap at 39 letters opened of \$25,000 and calculated the difference in salary that would be increased based on the assessed valuation in the chart below. Using the Total Assessed Valuation by County in the 76th Annual Report from the State Tax Commission, **Oversight** also

organized the 2nd, 3rd, and 4th class counties into salary classifications based on the assessed valuation. From this chart, Oversight assumes there could be salary increases collectively exceeding \$1,721,000. Adding additional payroll taxes and workers' compensation would yield a potential cost that could exceed \$1,927,692 and Oversight will reflect this amount in the fiscal note for this proposal.

<u>Assessed Valuation</u>	<u>County Class</u>	<u>Number of Counties*</u>	<u>Highest Salary</u>	<u>Assessed Salary</u>	<u>Difference in Salary</u>	<u>Potential Adjusted Salary</u>
\$8,000,000 to \$40,999,999	3	1	\$25,000	\$ 29,000	\$ 4,000	\$ 4,000
\$41,000,000 to \$53,999,999	0	0	\$25,000	\$ 30,000	\$ 5,000	\$ -
\$54,000,000 to \$65,999,999	0	0	\$25,000	\$ 32,000	\$ 7,000	\$ -
\$66,000,000 to \$85,999,999	3	2	\$25,000	\$ 34,000	\$ 9,000	\$ 18,000
\$86,000,000 to \$99,999,999	3	2	\$25,000	\$ 36,000	\$ 11,000	\$ 22,000
\$100,000,000 to \$130,999,999	3	10	\$25,000	\$ 38,000	\$ 13,000	\$ 130,000
\$131,000,000 to \$159,999,999	3	13	\$25,000	\$ 40,000	\$ 15,000	\$ 195,000
\$160,000,000 to \$189,999,999	3	8	\$25,000	\$ 41,000	\$ 16,000	\$ 128,000
\$190,000,000 to \$249,999,999	3	12	\$25,000	\$ 41,500	\$ 16,500	\$ 198,000
\$250,000,000 to \$299,999,999	3	9	\$25,000	\$ 43,000	\$ 18,000	\$ 162,000
\$300,000,000 to \$449,999,999	3, 4	15	\$25,000	\$ 45,000	\$ 20,000	\$ 300,000
\$450,000,000 to \$599,999,999	3, 4	14	\$25,000	\$ 47,000	\$ 22,000	\$ 308,000
\$600,000,000 to \$749,999,999	3, 4	6	\$25,000	\$ 49,000	\$ 24,000	\$ 144,000
\$750,000,000 to \$899,999,999	3	1	\$25,000	\$ 51,000	\$ 26,000	\$ 26,000
\$900,000,000 to \$1,049,999,999	2	2	\$25,000	\$ 53,000	\$ 28,000	\$ 56,000
\$1,050,000,000 to \$1,199,999,999	2	1	\$25,000	\$ 55,000	\$ 30,000	\$ 30,000
\$1,200,000,000 to \$1,349,999,999	0	0	\$25,000	\$ 57,000	\$ 32,000	\$ -
\$1,350,000,000 and over	0	0	\$25,000	\$ 59,000	\$ 34,000	\$ -
		96				\$ 1,721,000
				Payroll taxes	7.65%	\$ 131,657
				Work Comp	4.36%	\$ 75,036
				Grand Total		\$ 1,927,692

*Number of Counties were based off of the Total Assessed Valuation by County in the 76th Annual Report from the State Tax Commission

SEQ CHAPTER \h \r 1SEQ CHAPTER \h \r 1SEQ CHAPTER \h \r 1SEQ CHAPTER \h \r 1
 1SEQ CHAPTER \h \r 1SEQ CHAPTER \h \r 1SEQ CHAPTER \h \r 1SEQ CHAPTER \h \r 1
 1SEQ CHAPTER \h \r 1SEQ CHAPTER \h \r 1 HYPERLINK
 "https://www.bls.gov/news.release/cpi.nr0.htm" \h 6.8%§105.145 – Financial statements of
 political subdivisions

In response to similar legislation from this year, HCS for SS for SCS for SB 724, officials from the **Office of Administration - Budget and Planning (B&P)** state §105.145 of the proposal excludes the fine for failure to submit annual financial statements for political subdivisions with gross revenues of less than \$5,000, or for political subdivisions that have not levied or collected sales or use taxes in the fiscal year. This may result in a revenue loss for both the state and schools.

It also provides grace from fines if the failure to timely submit the annual financial statement is the result of fraud or other illegal conduct and allows a refund by the Department of Revenue (DOR) of any fines already paid under these circumstances. The one-time 90% downward adjustment DOR is allowed to make on outstanding fine or penalty balances after January 1, 2023 results in the amount of collections being reduced for both the state and DOR collection fees. A similar downward adjustment may be made by DOR if the outstanding fines are deemed uncollectable. These downward adjustments will likewise result in a revenue loss for both the state and schools.

Based on information from DOR, the department started imposing this fine in August 2017. B&P defers to DOR for more specific estimates of fines and actual collection costs.

Officials from the **Department of Revenue (DOR)** state §105.145- Annual Financial Statement (Effective August 28, 2022) provides that currently local political subdivisions are required to file annual financial statements with the State Auditor's Office. Failure to file those statements results in the political subdivision being assessed a fine of \$500 per day per statutes, which is deposited into local school district funds. DOR notes that the Department started imposing this fine in August 2017. DOR receives notice from the State Auditor's Office if a political subdivision does not file their annual financial statement. At that time, the DOR sends a notice to the political subdivision and thirty days later the fee starts to accumulate.

DOR collects the fine by offsetting any sales or use tax distributions due to the political subdivisions. In essence, the DOR only gets to collect the fee if the political subdivision has a sales or use tax. Most of these political subdivisions do not have a sales or use tax for the Department to collect, so the DOR assumes much of what is owed is uncollectable. This is not state money but local political subdivision funds.

Currently, a transportation development district that has gross revenues of less than \$5,000 in a fiscal year is not subject to this fine. This proposal adds language that any political subdivision with less than \$5,000 in revenue or has not levied or collected sales or use taxes in the fiscal year in which the report is due is not subject to the fine. This will change how the DOR determines the fine.

This proposal also adds a provision that if failure to file the report is a result of fraud or other illegal conduct by an employee of the political subdivision, they will not be subject to the fine.

The DOR notes that per statute, the Department is allowed to retain 2% of the amount collected for administration. Since the program began, DOR has collected \$66,621 (rounded) which has been deposited into General Revenue. All DOR collection fees are deposited into General Revenue and are not retained by the Department.

Current records of the Department show total fines assessed of \$105,253,522 and that \$3,331,032 (rounded) has been collected. The DOR is showing the assessment of the fines by the county in which the district that owes the fine is located.

County	Total Fine Imposed	Total Fine Collected
Adair	\$751,000.00	\$1,500.00
Andrew	\$63,500.00	\$0.00
Atchison	\$855,000.00	\$0.00
Audrain	\$1,014,500.00	\$0.00
Barry	\$1,863,500.00	\$16,202.57
Barton	\$0.00	\$0.00
Bates	\$944,000.00	\$30,500.00
Benton	\$236,500.00	\$0.00
Bollinger	\$1,682,500.00	\$0.00
Boone	\$259,000.00	\$24,588.62
Buchanan	\$1,100,000.00	\$53,342.38
Butler	\$1,624,000.00	\$35,414.25
Caldwell	\$100,000.00	\$15,312.17
Callaway	\$493,000.00	\$2,635.05
Camden	\$1,002,000.00	\$22,360.55
Cape Girardeau	\$280,000.00	\$0.00
Carroll	\$3,127,000.00	\$0.00
Carter	\$1,908,000.00	\$103,500.00
Cass	\$4,128,500.00	\$5,184.54
Cedar	\$221,000.00	\$28,500.00
Chariton	\$659,500.00	\$39,500.00
Christian	\$2,219,500.00	\$0.00
Clark	\$652,000.00	\$37,500.00
Clay	\$1,211,000.00	\$14,500.00
Clinton	\$982,000.00	\$16,500.00
Cole	\$633,000.00	\$5,097.95
Cooper	\$1,220,000.00	\$17,500.00
Crawford	\$1,335,500.00	\$15,500.00
Dade	\$211,500.00	\$0.00
Dallas	\$1,202,500.00	\$0.00
Daviess	\$623,500.00	\$0.00
DeKalb	\$643,500.00	\$0.00
Dent	\$194,500.00	\$0.00
Douglas	\$0.00	\$0.00
Dunklin	\$1,790,000.00	\$14,131.34
Franklin	\$1,357,000.00	\$1,064.01

Gasconade	\$65,500.00	\$5,036.88
Gentry	\$1,372,000.00	\$26.98
Greene	\$705,500.00	\$0.00
Grundy	\$847,500.00	\$0.00
Harrison	\$588,000.00	\$0.00
Henry	\$786,000.00	\$77,296.43
Hickory	\$614,500.00	\$0.00
Holt	\$1,701,000.00	\$10,500.00
Howard	\$888,000.00	\$147,500.00
Howell	\$642,500.00	\$11,000.00
Iron	\$29,500.00	\$12,000.00
Jackson	\$2,060,500.00	\$297,846.94
Jasper	\$327,500.00	\$101,100.62
Jefferson	\$1,203,000.00	\$19,301.01
Johnson	\$589,500.00	\$1,500.00
Knox	\$1,168,500.00	\$0.00
Laclede	\$240,000.00	\$12,000.00
Lafayette	\$283,500.00	\$34,028.54
Lawrence	\$2,699,500.00	\$0.00
Lewis	\$1,583,000.00	\$0.00
Lincoln	\$1,051,500.00	\$31,000.00
Linn	\$795,500.00	\$15,000.00
Livingston	\$1,158,000.00	\$0.00
Macon	\$236,500.00	\$0.00
Madison	\$1,777,500.00	\$79,389.02
Maries	\$118,000.00	\$0.00
Marion	\$55,500.00	\$0.00
McDonald	\$161,500.00	\$0.00
Mercer	\$439,000.00	\$0.00
Miller	\$801,500.00	\$4,598.44
Mississippi	\$101,000.00	\$4,977.98
Moniteau	\$0.00	\$0.00
Monroe	\$42,000.00	\$10,000.00
Montgomery	\$311,000.00	\$3,500.00
Morgan	\$0.00	\$0.00
New Madrid	\$1,631,500.00	\$122,693.96
Newton	\$440,500.00	\$25,500.00

Nodaway	\$2,637,000.00	\$19,500.00
Oregon	\$0.00	\$0.00
Osage	\$610,500.00	\$12,104.21
Ozark	\$43,000.00	\$43,000.00
Pemiscot	\$2,513,000.00	\$6,500.00
Perry	\$1,613,500.00	\$0.00
Pettis	\$599,000.00	\$0.00
Phelps	\$333,500.00	\$50,000.00
Pike	\$19,500.00	\$0.00
Platte	\$890,000.00	\$22,500.00
Polk	\$507,500.00	\$0.00
Pulaski	\$1,327,500.00	\$17,000.00
Putnam	\$3,000.00	\$0.00
Ralls	\$177,500.00	\$38,326.99
Randolph	\$1,177,000.00	\$10,500.00
Ray	\$2,211,500.00	\$0.00
Reynolds	\$595,500.00	\$1,184.60
Ripley	\$342,500.00	\$0.00
Saline	\$849,500.00	\$0.00
Schuyler	\$449,000.00	\$18,500.00
Scotland	\$757,500.00	\$0.00
Scott	\$1,853,000.00	\$620.44
Shannon	\$287,000.00	\$135,998.71
Shelby	\$6,500.00	\$6,500.00
St. Charles	\$1,361,500.00	\$67,084.06
St. Clair	\$2,012,500.00	\$265.88
St. Francois	\$294,000.00	\$0.00
St. Louis	\$3,260,500.00	\$895,058.73
St. Louis City	\$5,548,000.00	\$149,299.59
Ste. Genevieve	\$0.00	\$0.00
Stoddard	\$1,346,500.00	\$136,084.38
Stone	\$886,022.00	\$88,521.99
Sullivan	\$695,500.00	\$0.00
Taney	\$1,453,500.00	\$8,500.00
Texas	\$1,096,500.00	\$42,500.00
Vernon	\$1,227,000.00	\$12,000.00
Warren	\$10,500.00	\$10,500.00

Washington	\$680,500.00	\$12,000.00
Wayne	\$1,026,000.00	\$852.29
Webster	\$429,000.00	\$0.00
Worth	\$19,000.00	\$0.00
Wright	\$0.00	\$0.00
Grand Total	\$105,253,522.00	\$3,331,032.10

This proposal would result in fewer fines being assessed in the future. As stated previously, many of these current political subdivisions do not have any sales or use tax collected, so they may be able to avoid future penalties.

This proposal also allows for a one-time reduction of a political subdivisions current outstanding balance. Should a political subdivision file its reports by January 1, 2023, they will be entitled to a one-time downward adjustment of their existing fine by 90%.

The current outstanding balance is \$101,922,490 (\$105,253,522 owed - \$3,331,032.10 collected, rounded). This is money the Department notes is owed, but most likely uncollectable. Should it be collected, it would be forwarded to the local school district funds. If all the fine money is eligible for the one-time reduction, this would result in \$94,728,170 ($\$105,253,522 * .90$, rounded) no longer being owed.

Oversight notes if all political subdivisions file their report and receive the reduction, it would be a loss of \$89,895,636 to the local school districts from not receiving the fine money, a loss to the state of \$1,834,605 in collection fees and a gain to the local political subdivisions of \$91,730,241 ($\$101,922,490 * 90\%$).

Reducing the future fines would help save the local political subdivisions money; however, due to the uncollectability of most of this money, the DOR assumes no additional impact to the state.

Oversight does not have any information to the contrary. Therefore, Oversight will reflect a potential loss of fine revenue stated by DOR to the General Revenue Fund for this proposal. Also, Oversight notes that because of the new language for certain local political subdivisions who have gross revenues of less than \$5,000 or who have not levied or collected a sales and use tax in the fiscal year or if the failure to file a financial statement is the result of fraud or illegal conduct by an employee or officer of the political subdivision and the political subdivision complies with filing the financial statement within thirty days of the discovery of the fraud or illegal conduct, then the fine shall not be assessed and could result in a savings to local political subdivisions on fine fees. Therefore, Oversight will also reflect a savings to local political subdivisions of \$0 to unknown for this proposal.

Oversight also notes this proposal is allowing a political subdivision that files its financial statement before January 1, 2023 to receive a one-time 90% reduction of their outstanding balance of their fines owed.

Oversight also notes that the loss in fine revenue collected by DOR would result in a savings to the local political subdivisions who would no longer need to pay the fine revenue. It would also result in a loss of revenue to School Districts on these fines no longer being collected.

Therefore, Oversight will reflect a savings to local political subdivisions on the fines no longer being collected and a loss of 98% of the fine revenue no longer going to the school districts for this proposal. Oversight notes that the Department of Revenue is allowed to retain two percent of the fine revenue collected (per §105.145.11). Oversight assumes a large majority of the \$101,922,490 of outstanding fines to be uncollectible. Therefore, Oversight will range the fiscal impact from this proposal from \$0 to DOR’s estimates.

In response to similar legislation from 2021, SB 547, officials from the **City of Corder**, the **City of Hughesville** and the **City of O’Fallon** each assumed the proposal will have no fiscal impact on their organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these cities.

SEQ CHAPTER \h \r 1
§304.022 – Emergency Vehicles for Park Rangers

In response to similar legislation from this year, Perfected HB 1637, officials from the **Attorney General’s Office**, the **Department of Commerce and Insurance**, the **Department of Economic Development**, the **Department of Elementary and Secondary Education**, the **Department of Higher Education and Workforce Development**, the **Department of Mental Health**, the **Department of Public Safety – (Division of Alcohol and Tobacco Control, Fire Safety, Office of the Director, Missouri Gaming Commission, State Emergency Management Agency, Missouri Veterans Commission)**, the **Missouri Department of Agriculture**, the **Missouri Ethics Commission**, the **Missouri Department of Transportation**, the **Missouri Lottery**, the **Department of Transportation - Patrol Employees’ Retirement System**, the **Office of the State Treasurer**, the **Office of Administration - Administrative Hearing Commission**, the **Office of the Governor**, the **Missouri House of Representatives**, the **Joint Committee On Education**, the **Oversight Division**, the **Missouri Senate**, the **Missouri Consolidated Health Care Plan**, the **Missouri Higher Education Loan Authority**, the **Missouri State Employees Retirement System**, the **State Tax Commission**, the **Department of Health and Senior Services**, the **Department of Natural Resources**, the **Department of Social Services**, the **Office of the State Auditor**, the **City of Claycomo**, the **City of Hughesville**, the **City of Kansas City**, the **City of Springfield**, the **City of St. Louis**, the **Kansas City Police Department**, the **St. Joseph Police Department**, the **Phelps County Sheriff’s Department**, **Gordon Parks Elementary**, the **University of Missouri**, and the **Hermann Area Hospital District** assumed the proposal will have no fiscal impact on their respective organizations.

Oversight assumes no fiscal impact on state or local governments for this section of the proposal.

§§67.457, 67.461, 67.1421, 67.1431, 67.1471, 99.825, 99.830, 99.865, 238.212 & 238.222 –
Special Taxing Districts

In response to a previous version, officials from the **Department of Revenue (DOR)** assumed this proposal requires that neighborhood improvement districts, community improvement districts, redevelopment districts and transportation authority districts send certain specified documents to the DOR. The required information includes:

Updated boundary information
Description of the boundaries and the average assessment
Copies of the establishment of the district paperwork
Copies of dissolution paperwork should a district be dissolved
Copies of all meeting notices, hearing and ordinances.

Information received by the DOR is to be posted on the website. DOR notes collecting this information is outside the scope of DOR's work. DOR notes this would require the creation of a webpage that citizens could use to view these documents. DOR staff would create and maintain the webpage. DOR would establish an email address for the acceptance of the documents. The creation of the webpage and setting up of the email will be done with existing DOR resources.

From working with numerous special districts around the state DOR knows that many of these required notices will be sent via paper instead of email. Based on the number of documents filed, DOR will need 1 FTE Public Relations Specialist FTE to handle these duties. Should additional paperwork be sent justifying additional FTE, DOR will seek those FTE through the appropriation process.

Oversight does not have information to the contrary and therefore, Oversight will reflect the estimated FTE costs as provided by the DOR.

For informational purposes, **Oversight** notes the following number of taxing authorities for the last 5 years from the State Auditor Property Tax Rate Report.

	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>
Ambulance Districts	106	106	106	106	105
Hospitals	11	11	12	12	13
Nursing Home Districts	30	30	30	30	30
Public Water Supply Districts	1	1	1	1	1
Soil & Water Conservation Subdistricts	27	27	27	27	27
Drainage and Levee Districts	2	2	2	2	2
Special Road Districts	206	207	208	206	208
Municipalities	757	756	757	754	753
Tax Supported Public Libraries	79	79	79	79	79
Townships	283	283	283	283	283
Fire Protection Districts	391	388	384	380	376
Sewer Districts	7	7	7	7	7
Special Business Districts	17	17	18	18	20
Regional Recreational Districts	1	1	1	1	1
Community Improvement Districts	11	11	12	12	8
Health Centers	90	90	90	90	90
Special Road District Subdistrict	1	1	1	1	1
Extension Districts	2	1	1	1	1
Transportation Development District	1	1	1	1	1
Developmental Disabilities	0	0	0	0	4
Junior Colleges	12	12	12	12	12
Museum District	1	1	1	1	1
School Districts	495	495	495	495	495
Special School Districts	2	2	2	2	2
Counties	<u>114</u>	<u>114</u>	<u>114</u>	<u>114</u>	<u>114</u>
Total Types of Taxing Authorities	2647	2643	2644	2635	2634
Source: State Auditor Property Tax Rate Report					

In response to similar legislation from this year, HCS for SCS for SB 908, officials from the **Office of the State Auditor**, the **City of Springfield**, the **City of Hughesville** and the **City of O’Fallon** each assumed the proposal will 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.

§57.317 – Sheriff Salaries – Boone County

Oversight notes in similar legislation to SB 1036 from this year, county commissions were asked to respond to Oversight’s request for fiscal impact, but did not provide any information. Oversight notes this amendment pertains to the Boone County Sheriff’s salary. Oversight assumes this amendment does not place a limitation on the salary of the Boone County Sheriff and, therefore, there could be a potential increase from the in salary that would be higher than

what current statute dictates. Because Oversight is unclear on how much of an increase could be received by the Boone County Sheriff, Oversight will assume a \$0 or unknown cost to the Boone County Sheriff's Office for this section.

SEQ CHAPTER 144.051 – 2026 FIFA World Cup Tickets Sales Tax Exemption

In response to a previous version, officials from the **Office of Administration - Budget and Planning (B&P)** noted this proposal may impact the calculation under Article X, Section 18(e).

B&P states this proposal would exempt all tickets sold to the 2026 FIFA World Cup in Jackson County between 6/1/2026 and 7/31/2026 from sales and use taxes.

B&P notes that Kansas City, MO is currently in the host city selection for the 2026 FIFA World Cup. B&P further notes that the final U.S. host cities have not yet been determined. As of 12/19/2021, there are currently 17 cities competing to host 11 U.S. FIFA World Cup Games.

B&P further notes that, if selected, Kansas City would host a 2026 FIFA World Cup game at Arrowhead Stadium, which has a capacity of 76,416. Therefore, B&P will assume that 76,416 tickets would be sold and qualify under this exemption.

In addition, the 2026 game ticket prices are still unknown. However, tickets for the 2022 FIFA World Cup ranged from \$105 to \$210 for regular group matches and \$455 to \$1,100 for the finals. It is currently unknown which game would be hosted in Kansas City. Table 1 shows the estimated ticket sales under both game hosting scenarios.

Table 1: Estimated Total Ticket Sales

Total Estimated Ticket Sales	Low	High
Group Match	\$8,023,680	\$16,047,360
Finals	\$34,769,280	\$84,057,600

*Site selection is still occurring. It is unknown if Kansas City will be selected or what game may be hosted in the city.

B&P notes that while the exemption would cover both FY26 (6/2026) and FY27 (7/2026), ticket sales for the 2022 games typically sold out within hours of release. Therefore, B&P will reflect the total potential loss as occurring in FY26 (6/2026).

For the purpose of this fiscal note, B&P will reflect three potential impacts. First, that Kansas City is not selected. Second, that Kansas City is selected to host a group match. Third, that Kansas City is selected to host the finals. Table 2 shows the potential revenue impact under all three scenarios.

<u>State Funds</u>	FY 2026	
	Low Price	High Price
Not Selected	\$0	
OR		
Group Match		
General Revenue	(\$240,710)	(\$481,421)
Education	(\$80,237)	(\$160,474)
Conservation	(\$10,030)	(\$20,059)
DNR	(\$8,024)	(\$16,047)
Total State Revenues	(\$339,000)	(\$678,001)
OR		
Finals Match		
General Revenue	(\$1,043,078)	(\$2,521,728)
Education	(\$347,693)	(\$840,576)
Conservation	(\$43,462)	(\$105,072)
DNR	(\$34,769)	(\$84,058)
Total State Revenues	(\$1,469,002)	(\$3,551,434)

Therefore, B&P estimates that if Kansas City is not selected to host a 2026 FIFA World Cup game, there will be no TSR or local sales tax impact. If Kansas City is selected to host a group match, GR could be reduced by (\$240,710 to \$481,421) and TSR could be reduced by (\$339,000 to \$678,001). If Kansas City is selected to host a final match, GR could be reduced by (\$1,043,078 to \$2,521,728) and TSR could be reduced by (\$1,469,002 to \$3,551,434).

Table 3: Estimated Local Sales Tax Impact

<u>Local Sales Tax</u>	FY 2026	
	Low Price	High Price
Not Selected	\$0	\$0
OR		
Group Match		
• Jackson County	(\$100,296)	(\$200,592)
• Kansas City	(\$260,770)	(\$521,539)
• Kansas City Zoological District	(\$10,030)	(\$20,059)
Group Match Total	(\$371,095)	(\$742,190)
OR		
Finals		
• Jackson County	(\$434,616)	(\$1,050,720)
• Kansas City	(\$1,130,002)	(\$2,731,872)
• Kansas City Zoological District	(\$43,462)	(\$105,072)
Finals Total	(\$1,608,079)	(\$3,887,664)

For the purpose of this fiscal note, B&P assumes that the sales tax rate for the Arrowhead Stadium would be applied to all ticket sales (in-person and online). B&P notes that the sales tax rate for the Arrowhead Stadium is 4.625%, with 1.25% for Jackson County, 3.25% for Kansas City, and 0.125% for the Kansas City Zoological District.

Therefore, B&P estimates that local sales tax could be reduced by (\$371,095 to \$742,190) if Kansas City hosts a group match game or by (\$1,608,079 to \$3,887,664) if Kansas City hosts a final match.

In response to a previous version, officials from the **Department of Revenue (DOR)** stated this proposal grants a state and local sales and use tax exemption for admission tickets to the 2026 FIFA World Cup soccer tournament. The tournament is scheduled to be played in July 2026. Historically tickets go on sale the month before and are sold out within hours. The FIFA association is in the process of choosing a site. The City of Kansas City is under consideration as one of the sites. It is unknown if they will get chosen and if chosen whether they would host a group match or final match.

This sales tax exemption would be limited to June 1, 2026- July 31, 2026 in Kansas City for the tickets sales of the event. If Kansas City is not chosen then this proposal will not have a fiscal impact. If Kansas City is chosen, they are expected to play at Arrowhead Stadium; which has a seating capacity of 76,416. The average ticket prices for the 2022 World Cup show that group match tickets are between \$105- \$210, while final matches sell for \$455-\$1,100. Using this information they calculated:

Total Estimated Ticket Sales	Low	High
Group Match	\$8,023,680	\$16,047,360
Finals	\$34,769,280	\$84,057,600

The state sales and use tax rate is 4.225% broken down:

General Revenue 3%
 School District Trust 1%
 Conservation Commission .125%
 Park, Soil & Water .1%

The impact will be either \$0 (not selected as a site) or the amounts projected below:

Estimated Impact by State Fund

Group Match	FY 2026	
State Fund	Low Price	High Price
General Revenue	(\$240,710.00)	(\$481,421.00)
Education	(\$80,237.00)	(\$160,474.00)
Conservation	(\$10,030.00)	(\$20,059.00)
DNR	(\$8,024.00)	(\$16,047.00)
Total State Revenues	(\$339,000.00)	(\$678,001.00)

OR

Estimated Impact by State Fund

Finals Match	FY 2026	
State Fund	Low Price	High Price
General Revenue	(\$1,043,078.00)	(\$2,521,728.00)
Education	(\$347,693.00)	(\$840,576.00)
Conservation	(\$43,462.00)	(\$105,072.00)
DNR	(\$34,769.00)	(\$84,058.00)
Total State Revenues	(\$1,469,002.00)	(\$3,551,434.00)

Arrowhead Stadium is in the following taxing jurisdictions. Jackson County has a local sales tax rate of 1.25%, Kansas City has a 3.25% rate and the Kansas City Zoological District has a .0125% rate for a total of 4.625%. We will use the 4.625% for the fiscal note.

Estimated Local Sales Tax Impact FY 2026	Local Sales Tax	
	Low Price	High Price
Group Match		
Jackson County	(\$100,296.00)	(\$200,592.00)
Kansas City	(\$260,770.00)	(\$521,539.00)
Kansas City Zoological District	(\$10,030.00)	(\$20,059.00)
Group Match Total	(\$371,095.00)	(\$742,190.00)

OR

Estimated Local Sales Tax Impact FY 2026	Local Sales Tax	
	Low Price	High Price
Final Match		
Jackson County	(\$434,616.00)	(\$1,050,720.00)
Kansas City	(\$1,130,002.00)	(\$2,731,872.00)
Kansas City Zoological District	(\$43,462.00)	(\$105,072.00)
Final Match Total	(\$1,608,079.00)	(\$3,887,664.00)

DOR assumes this proposal will require programming changes estimated to be \$3,596.

Oversight notes that **DOR** assumes this proposal will require programming changes with an estimated cost of \$3,596. **Oversight** assumes the **Department of Revenue** is provided with core funding to handle a certain amount of activity each year. Oversight assumes **DOR** could absorb the costs related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, **DOR** could request funding through the appropriation process. Officials from the **DOR** assume the proposal will have no fiscal impact on their organization.

Oversight notes that both **B&P** and **DOR** assume the proposal will have a negative fiscal impact on state revenue and local funds. Therefore, Oversight will reflect B&P's and the DOR's estimates and range their high and low impacts per match on the fiscal note as summarized in table below.

Estimated Fiscal Impact to General Revenue

	FY 2023		FY 2024		FY 2025		FY 2026	
	Low	High	Low	High	Low	High	Low	High
No Match	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group Match	\$0	\$0	\$0	\$0	\$0	\$0	(\$240,710)	(\$481,421)
Final Match	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,043,078)	(\$2,521,728)

In response to a previous version, officials from the **City of Kansas City** assumed the proposal would have a negative fiscal impact on Kansas City as a result of lost sales tax revenue.

Oversight notes the above local political subdivision stated this proposal would have negative fiscal impact on their respective local subdivision of an indeterminate amount. Therefore, Oversight will note B&P and DOR’s estimates for impact to local political subdivisions on the fiscal note.

Oversight notes Arrowhead stadium is not configured for soccer and assume adjustments will need to be made regarding the width of the field to accommodate a FIFA match. Oversight is unsure if this will impact seating capacity. Oversight will range the fiscal impact per match from \$0 (Kansas City not selected) OR a range from \$105 per ticket to \$1,100 per ticket.

§260.295 – Regulating of Refrigerants

In response to similar legislation from this year, Perfected HB 2593, officials from the **City of Springfield** and **City of St. Louis** each assumed the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact on the fiscal note for this section.

In response to similar legislation from this year, Perfected HB 2593, officials from the **Department of Commerce and Insurance**, the **Department of Natural Resources**, the **Department of Public Safety’s Office of the Director**, the **Department of Health and Senior Services**, the **Department of Revenue**, the **Joint Committee on Administrative Rules**, the **City of Claycomo**, the **City of O’Fallon** and the **Newton County Health Department** each assumed the proposal will 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.

SEQ CHAPTER \h \r 1 §§59.310, 92.720, 92.740, 92.750, 92.760, 92.765, 92.770, 92.775, 92.810, 92.815, 92.817, 92.825, 92.835, 92.840, 92.852, 92.855, & 442.130 – Certain Property Regulations

In response to similar legislation from this year, Perfected HCS for HB 2218, officials from the **Department of Labor and Industrial Relations**, the **Department of Revenue**, the **Office of the State Courts Administrator**, the **St. Louis County Police Department** and the **Metropolitan St. Louis Sewer District** each assumed the proposal will 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 for these sections.

In response to similar legislation from this year, Perfected HCS for HB 2218, officials from the **Department of Commerce and Insurance**, the **Department of Economic Development**, the **Missouri Department of Transportation**, the **State Tax Commission**, the **City of Kansas City** and the **City of O’Fallon** each assumed the proposal will 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 for these sections.

Officials from the City of St. Louis and the St. Louis Metropolitan Police Department did not respond to **Oversight's** request for fiscal impact for this proposal.

§67.2300 – Homelessness

In response to a previous version, officials from the **Department of Economic Development (DED)** assumed §67.2300 creates a short-term housing construction program for the homeless to be funded from state funds. The DED is required to provide bonuses of up to ten percent for such programs that meet guidelines as established by the DED. Also requires the DED to promulgate rules and regulations. The fiscal impact is unknown at this time.

However, DED will require one FTE (Economic Development Specialist at \$53,447 annually) to administer the program.

In response to a previous version, officials from the **Department of Mental Health (DMH)** assumed this amendment authorizes use of state funds to particular homelessness programs, but excludes funds that cannot be directed to those programs based on state or federal restrictions or regulations. While many DMH funds are restricted and would be unaffected by this legislation. DMH still has funds not subject to these restrictions; therefore, this would direct funds away from best practice services such as permanent supportive housing and into surveys and performance incentives to subdivisions. This would have a detrimental effect for the individuals in need of services and reducing DMH's ability to provide effective services. This would negative effect individuals experiencing homelessness, mental health disorders, and substance use disorders.

Due to the uncertainty surrounding a federal vaccination mandate, DMH cannot calculate a fiscal impact on the DMH at this stage.

Oversight notes Section 67.2300. 4. notes “The department shall provide up to twenty-five percent of the base allocation of such funds as performance payments to political subdivisions or not-for-profit organizations providing such services as rewards for meeting predetermined goals on reductions of:

- (a) Days unhoused;
- (b) Days in jail or prison; and
- (c) Days hospitalized, with the weights of such days to be determined by the department.”

Additionally, 67.2300 1. (1), notes the term "Department", any department authorized to allocate funds raised by the state or federal funds received by the state for housing or homelessness.

Oversight notes the DED, Missouri Housing Development Commission, is currently responsible for issuing tax credits for Low Income Housing.

Oversight assumes DED request for additional FTE is probable, providing the Department must access and compile all necessary data from various institution within state and outside of the agency to ensure compliance within the proposal. Oversight does not have any information to the contrary. Therefore, **Oversight** will reflect DED's estimated impact in the fiscal note.

Oversight notes the proposal states that any construction of short-term housing for the homeless that is funded using state funds, including parking areas, camping facilities, and shelters, shall comply with certain requirements as specified in the proposal.

Oversight notes that the Missouri Housing Trust Fund, currently maintains a grant program helping the homeless, or the near homeless population in the State. **Oversight** notes the Trust Fund provided disbursement as follows:

Total Funded by Grant Type			
	2019	2020	2021
Housing Assistance	\$ 988,313	\$ 917,767	\$ 934,302
Emergency Assistance	\$ 1,069,520	\$ 1,097,248	\$ 1,206,525
Operating Funds	\$ 633,267	\$ 497,004	\$ 416,877
Home Repair/ Modification	\$ 410,400	\$ 430,950	\$ 325,000
Construction / Rehabilitation	\$ 97,500	\$ 126,121	\$ 103,000
Administration	\$ -	\$ -	\$ 242,781
Total	\$ 3,199,000	\$ 3,069,087	\$3,228,485

Total Funded By Regions			
	2019	2020	2021
North	\$ 543,830	\$ 521,745	\$ 516,558
Central	\$ 639,800	\$ 613,817	\$ 613,412
South	\$ 895,720	\$ 859,344	\$ 903,975
Kansas City	\$ 447,860	\$ 460,364	\$ 516,558
St. Louis	\$ 671,790	\$ 613,817	\$ 677,982
Total	\$ 3,199,000	\$ 3,069,087	\$3,228,485

Source: http://mhdc.com/housing_trust_fund/documents/FY2021/2021%20MHTF%20Funding%20Approvals.pdf

Oversight notes that the Missouri Housing Trust Fund distributes \$3.165M, on average, in grant funds annually to combat homelessness. Additionally, there are 40 to 45 non-profit companies receiving funds annually to assist the affected population.

Allocation Area of Grant Money	Distribution Percentage
St. Louis Metropolitan Area: Franklin, Jefferson, Lincoln, St. Charles, St. Louis City, St. Louis County, and Warren Counties	20%
South Region: Barry, Barton, Butler, Carter, Cedar, Christian, Dade, Dallas, Dent, Douglas, Dunklin, Greene, Hickory, Howell, Jasper, Laclede, Lawrence, McDonald, Mississippi, New Madrid, Newton, Oregon, Ozark, Pemiscot, Polk, Reynolds, Ripley, Scott, Shannon, Stoddard, Stone, Taney, Texas, Vernon, Wayne, Webster, and Wright Counties	28%
Kansas City Metropolitan Area: Caldwell, Cass, Clay, Clinton, Jackson, Lafayette, Platte, and Ray Counties	15%
Central Region: Audrain, Bates, Benton, Bollinger, Boone, Callaway, Camden, Cape Girardeau, Cole, Cooper, Crawford, Gasconade, Henry, Howard, Iron, Johnson, Madison, Maries, Miller, Moniteau, Montgomery, Morgan, Osage, Perry, Pettis, Phelps, Pulaski, Saline, St. Clair, St. Francois, Ste. Genevieve, and Washington Counties	20%
North Region: Adair, Andrew, Atchison, Buchanan, Carroll, Chariton, Clark, Daviess, DeKalb, Gentry, Grundy, Harrison, Holt, Knox, Lewis, Linn, Livingston, Macon, Marion, Mercer, Monroe, Nodaway, Pike, Putnam, Ralls, Randolph, Schuyler, Scotland, Shelby, Sullivan, and Worth Counties	17%

Oversight notes the above table provides a regional breakdown of the funds.

Oversight notes that DED currently does not provide any guidance or tax credit affecting the overall funding above. The proposal suggest a new program funded by State or Federal moneys that are not currently associated with any particular funding of any agency in Missouri.

For informational purposes, **Oversight** will show the United States Interagency on Homelessness (USICH) statistics of the Missouri homeless population in 2016-2019 period as shown below in the Table 1:

Table 1. Homeless statistics

Homeless Statistics Missouri State	2017	2018	2019	3 Year Average
Total Homeless Population	6,037	5,883	6,179	6,033
Total Family Households Experiencing Homelessness	765	706	707	726
Veterans	538	507	488	511
Chronic Homeless Persons	1,087	1,043	1,062	1,064
Unaccompanied Young Adults (age 18-24)	548	534	477	520
Students/FY	2017	2018	2019	Average
Total # of Homeless Students	32,133	36,006	34,029	34,056
Total # of Unaccompanied Students	3,944	4,254	4,241	4,146
Nighttime Residence - Unsheltered	578	611	643	611
Nighttime Residence - Sheltered	2,827	2,752	2,396	2,658
Nighttime Residence - Hotels/motels	2,021	2,409	1,921	2,117
Nighttime Residence Doubled up	26,707	30,234	26,069	27,670

Source: [https://www.usich.gov/homelessness-statistics/mo/#:~:text=As%20of%20January%202020%2C%20Missouri,and%20Urban%20Development%20\(HUD\)](https://www.usich.gov/homelessness-statistics/mo/#:~:text=As%20of%20January%202020%2C%20Missouri,and%20Urban%20Development%20(HUD))

Oversight notes that Table 1 shows there are on average 1,064 chronically homeless persons and 34,056 homeless students at any given time throughout the 2017-2019 period and prior 2020 Census. The proposal allows for individuals experiencing homelessness access to Missouri campgrounds and their respective facilities.

Oversight notes according to the Department of Natural Resources website, [Missouri State Parks](#), there are 39 State Parks throughout Missouri which have running water, showers, bathroom, and access to electricity and, therefore, possibly able to support the homeless. The proposal also allows for such an individual to use the sites for a maximum of six months at a time and excludes the owners, or people who maintain the sites, from various regulations.

Oversight notes the HCS removes the requirement where DED is not allowed to disburse any funds to local political subdivisions or non-profit companies constructing any short-term housing that costs more than fifty-five thousand dollars per bed to construct, excluding the price of land, or that costs more than twenty thousand dollars a year to maintain at a basic level of habitability.

Oversight notes there are currently an estimated 1,064 chronic homeless persons, on average, in any given year in need of sustainable and habitable housing. By taking the population and multiplying it by the allowable maximum level of funding of previous bill (\$55,000) to construct such a housing, DED would need \$58.52M to construct temporary housing just for the chronic homeless population. However, the HCS removes the \$55,000 cap; therefore, the cost could be

higher just to house the chronically homeless. Consequently, **Oversight** will note an Unknown negative cost to the general revenues.

In response to similar legislation from this year, HCS for HB 2614, officials from the **Department of Mental Health (DMH)** assumed this proposal creates provisions relating to homelessness. Section 67.2300 adds requirements for state funded construction of short-term housing for the homeless. It includes guidelines for parking areas, camping facilities, individual shelters, and congregate shelters. This bill makes engaging in "unauthorized sleeping" on state-owned land a class C misdemeanor. The proposal also adds a requirement for the Department of Mental Health (DMH) to maintain a homelessness management information system.

This proposal requires mental health and substance use evaluation only apply to individuals in camping settings, not the other living circumstances. If the assessments are going to be required, DMH recommends the evaluation should apply to the entire population, not just a subset based on location. While there is no indication who is responsible for developing or following up on the evaluation, DMH assumes the department would be involved in the development of an evaluation tool and follow up services through community providers.

Currently, the U.S. Department of Housing and Urban Development (HUD) mandates the Homeless Management Information System (HMIS) be managed by Continuums of Care (CoCs) throughout the state. If DMH is to maintain the HMIS, it may conflict with the federal mandate in place. DMH Housing Unit staff have access to HMIS and use it routinely for data entry for all of HUD Continuum of Care participants and coordinated entry. Coordinated Entry includes the assessment process for all individuals experiencing homelessness who "touch" the system. There are numerous agencies which use this coordinated entry assessment around the state outside of DMH and their providers. This assessment process is also governed by the CoCs. DMH assumes this language requires the department to maintain a separate homelessness management system for the various agencies which may result in creating a homeless management system and continued maintenance. Total cost would be unknown as it would be based on how many new users would be needed.

DMH anticipates a fiscal impact of \$0 to Unknown for the proposed legislation.

Oversight notes the proposal, Section 67.2300 2. (4), requires that the DMH maintain a homelessness management information system and Section 67.2300 2. (2) (b), requires that the Department potentially provides the homeless population with mental health and substance use evaluations.

Oversight notes the DMH assumes the proposal will have a direct fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a range from zero to Unknown impact in the fiscal note.

In response to similar legislation from this year, HCS for HB 2614, officials from the **Department of Corrections (DOC)** assumed misdemeanors do not fall under the purview of the DOC, those will not have a fiscal impact on the department.

Oversight notes that any violation of this subsection is a class C misdemeanor; however, for the first offense such individual shall be given a warning, and no citation shall be issued unless that individual refuses to move to any offered services or shelter. Therefore, **Oversight** will reflect a zero impact in the fiscal note to DOC for these provisions.

In response to similar legislation from this year, HCS for HB 2614, officials from the **Attorney General's Office**, the **Department of Health and Senior Services**, the **Department of Social Services**, the **Missouri Office of Prosecution Services**, the **Office of the State Courts Administrator**, the **Department of Public Safety – Fire Safety**, and the **Missouri Department of Conservation** each assumed the proposal will have no fiscal impact on their organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies for this section.

In response to similar legislation from this year, HCS for HB 2614, officials from the **City of Kansas City** and the **City of O'Fallon** both assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, **Oversight** will reflect a zero impact in the fiscal note for these agencies for this section.

Oversight notes the HCS for HB 2614 removed the requirement, from previous version of the bill, that local police departments and Department of Social Services personal create homeless outreach teams to deal with homeless enforcement. Therefore, Oversight will not note reduction in local political revenues for this section.

§523.061 – Condemnation Proceedings

In response to similar legislation from this year, HCS for HB 2443, officials from the **Missouri Department of Transportation (MoDOT)** stated any condemnator, MoDOT included, has the potential to see a cost savings if the property that otherwise would have been subject to heritage value no longer qualifies because it falls within one of the listed exceptions in this proposal. **Oversight** does not have information to the contrary and therefore, Oversight will reflect a \$0 to unknown savings for this proposal.

Oversight inquired MoDOT regarding the cost savings to property that no longer qualifies as an exception for heritage value. MoDOT states the cost savings could be up to \$1 million per year. **Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by the MoDOT.

In response to similar legislation from this year, HCS for HB 2443, officials from the **Office of Administration - Budget and Planning**, the **Department of Commerce and Insurance**, the **Department of Economic Development**, the **Department of Natural Resources**, the **Office of Administration**, the **State Tax Commission**, the **City of Claycomo**, the **Missouri Department**

of Conservation and the **City of Kansas City** each assumed the proposal will have no fiscal impact on their respective organizations.

Oversight assumes this could result in savings to cities and/or counties involved in condemnation proceedings.

In response to similar legislation from this year, HCS for HB 2443, officials from the **Office of the State Courts Administrator** and the **City of Springfield** each assumed the proposal will 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 for this section.

§70.631 – Public Safety Personnel

In response to similar legislation from this year, Perfected HB 1473, officials from the **Joint Committee on Public Employee Retirement (JCPER)** assume the proposal has no direct fiscal impact to the Joint Committee on Public Employee Retirement. The JCPER’s review of this legislation indicates it would not create a “substantial proposed change” in future plan benefits as defined in Section 105.660(10).

Current Status of the LAGERS as of February 28, 2021 (most recent actuarial valuation):

Number of participating employers as of February 28, 2021: 801

Active Members:

General:	25,974
Police:	6,591
Fire:	2,715
Public Safety:	100
Total Actives:	35,380

Inactive Members: 16,413

Total membership: 51,793

		Funded Ratio
Market Value of Assets:	\$9,246,453,190	100.7%
Actuarial Value of Assets:	\$8,777,019,738	95.6%
Liabilities:	\$9,182,065,489	

In response to similar legislation from this year, Perfected HB 1473, officials from the **Local Government Employees Retirement System (LAGERS)** assume this proposal will have no fiscal impact on their organization.

Oversight notes this proposal removes language that limits the provisions in section 70.631 to specific local political subdivisions.

Oversight notes the minimum retirement age for general employees is 60 years of age. Oversight assumes this proposal lowers the minimum retirement age to 55 years of age for certain employees defined as public safety personnel. Oversight assumes there could be an increase in employer contributions for local political subdivisions for employees they elect to cover under the retirement system as public safety personnel who retire at the age of 55 instead of 60.

Oversight notes each individual employer electing to add certain employees as public safety personnel would have an actuarial cost statement done to determine if the change would require an increase in the employers' contribution rate.

Oversight notes the limitation on increases in employer contribution rates does not appear to apply to any contribution increase resulting from this proposal. Additionally, Oversight notes the board can set different rates of contributions employers having policeman members or having fireman members (70.730.4, RSMo). Oversight is uncertain if "public safety personnel" would qualify as policeman members or fireman members which would allow for a different contribution rate than general employees.

Oversight will show a range of \$0 (no local political subdivisions elect to cover additional employees as public safety personnel) to an unknown cost to local political subdivisions if an increase in employer contributions were needed. Oversight assumes this proposal is discretionary and would have no fiscal impact without action by the governing body.

§1 – Property Conveyance for City of Kirksville to Kirksville R-III School District

In response to similar legislation from this year, HCS for HB 1597, officials from the **Office of Administration, Division of Facilities Management, Design and Construction** stated they do not make public the appraisal values for property that may be sold or conveyed because public knowledge of such information may hinder the State's ability to gain the best value for the property. Additionally, since the terms of conveyances are yet to be determined, the fiscal impact, if any, cannot be calculated. Therefore, the fiscal impact is \$0 to unknown.

In response to similar legislation from this year, HCS for HB 1597, officials from the **Office of the Governor** and the **Attorney General's Office** each assumed the proposal would not fiscally impact their respective offices.

In response to similar legislation from this year, HCS for HB 1597, officials from the **Department of Public Safety – Missouri National Guard (MONG)** assumed the proposal would not fiscally impact their organization.

Officials from the City of Kirksville did not respond to Oversight’s request for fiscal impact.

As this parcel appears to be material in size (square city block contained by West Scott Street, West Fillmore Street, South Main Street and South Elson Street; which currently contains the Missouri National Guard Armory building), **Oversight** will reflect the transaction of the conveyance of state property in Adair County to the Kirksville R-III school district as 1) a loss of the value of the state property, 2) the proceeds (if any) of the sale/conveyance, and 3) the annual savings (if any) to the state no longer maintaining the property. Oversight will assume a fiscal impact of less than \$250,000.

§2 – Property Conveyance for City of Kirksville to Truman State University

In response to similar legislation from this year, HCS for HB 1597, officials from the **Office of Administration, Division of Facilities Management, Design and Construction (FMDC)** stated they do not make public the appraisal values for property that may be sold or conveyed because public knowledge of such information may hinder the State’s ability to gain the best value for the property. Additionally, since the terms of conveyances are yet to be determined, the fiscal impact, if any, cannot be calculated. Therefore, the fiscal impact is \$0 to unknown.

In response to similar legislation from this year, HCS for HB 1597, officials from the **Office of the Governor** and the **Attorney General’s Office** each assumed the proposal would not fiscally impact their respective offices.

Officials from Truman State University did not respond to **Oversight’s** request for fiscal impact.

§§3, 4, 5 – Property Conveyance for City of Rolla to Edgewood Investments, the City of St. Louis and St. Louis County

Oversight is unclear how the sections in this amendment will impact state and local governments but assumes there will be a similar impact as stated in §1 & §2 above. Therefore, Oversight will reflect a similar fiscal impact to what was stated in §1 & §2 above.

§6 – COVID-19 Vaccinations

Oversight assumes this section will have no fiscal impact on state or local government.

Bill as a Whole

Officials from the **Department of Public Safety (Fire Safety, Missouri Highway Patrol)**, the **Kansas City Health Department**, the **Newton County Health Department**, the **Camden**

County Auditor's Office, the **Joint Committee on Administrative Rules** and the **State Tax Commission** each assume the proposal will 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.

SEQ CHAPTER h r 1

In response to a previous version, officials from the **Attorney General's Office**, the **Department of Elementary and Secondary Education**, the **Department of Commerce and Insurance**, the **Department of Natural Resources**, the **Department of Public Safety (Office of the Director, Missouri National Guard, State Emergency Management Agency, Missouri Veterans Commission)**, the **Department of Social Services**, the **Missouri Ethics Commission**, the **Missouri Department of Transportation**, the **Office of the State Public Defender**, the **University of Missouri Systems**, the **City of Claycomo**, the **City of O'Fallon**, the **Kansas City Board of Elections**, the **Platte County Board of Elections**, the **Kansas City Health Department**, the **Newton County Health Department**, the **St. Louis County Health Department**, the **Phelps County Sheriff's Office**, the **Kansas City Police Department**, the **St. Joseph Police Department**, the **St. Louis County Police Department**, the **Cole Camp Ambulance District**, the **Crawford County 911 Board**, the **Lake West Ambulance District**, the **Metropolitan St. Louis Sewer District**, the **South River Drainage District**, the **Viburnum Water/Wastewater**, the **Office of the Governor**, **Department of Commerce and Insurance**, the **Office of the State Courts Administrator**, the **Office of the State Auditor**, the **Department of Economic Development**, the **Department of Social Services**, the **State Tax Commission**, the **Joint Committee on Administrative Rules**, **Department of Health and Senior Services** and the **Missouri Office of Prosecution Services** each assumed the proposal, as amended, will have no fiscal impact on their organizations.

In response to a previous version, officials from the **Office of the Secretary of State (SOS)** noted many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$5,000. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with its core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process.

In response to a previous version, officials from the **Phelps County Sheriff's Department** assumed the proposal will have no fiscal impact on their organization.

Oversight does not have any information to the contrary in §58.200. Should the sheriff's position become vacant and the county coroner becomes acting sheriff until the position is filled, the salary of the coroner should be increased by the difference between the sheriff's salary and the coroner's salary. Oversight assumes this would occur on an infrequent basis and would have a minimal fiscal impact on counties. Therefore, Oversight will reflect a zero impact in the fiscal note for this agency.

Oversight only reflects the responses received from state agencies and political subdivisions; however, other cities, counties, county recorders, auditors, collectors, treasurers, public administrators and sheriffs were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2023 (10 Mo.)	FY 2024	FY 2025	Fully Implemented (FY 2026)
GENERAL REVENUE				
Costs – DOR (§§67.457, 67.461, 67.1431, 67.1471, 99.825, 99.830, 99.865, 238.212 & 238.222) p. 15-16				Could Exceed
Personal Service	(\$29,008)	(\$35,505)	(\$36,215)	(\$36,215)
Fringe Benefits	(\$22,054)	(\$26,698)	(\$26,936)	(\$26,936)
Equipment and Expense	(\$9,711)	(\$491)	(\$503)	(\$503)
<u>Total Costs – DOR</u>	<u>(\$60,773)</u>	<u>(\$62,694)</u>	<u>(\$63,654)</u>	<u>(\$63,654)</u>
FTE Change - DOR	1 FTE	1 FTE	1 FTE	1 FTE
<u>Loss – DOR – 2% of collection fee on future potential fines no longer assessed because LPS no longer required to file due to changes in the bill (§105.145) p 8-14</u>	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<u>Loss – DOR – 2% collection fee that may have been collected if not for the one-time decrease of 90% of the outstanding balance from the local political subdivision if they submit a timely financial statement by 1/01/23 (§105.145) p. 8-14</u>	\$0 or up to (\$1,834,605)	\$0	\$0	\$0
<u>Sale Proceeds – conveyance proceeds of properties (if any) §§1,2,3,4,5 p. 30-31</u>	\$0 or Unknown	\$0	\$0	\$0
<u>Property value – loss of FMV of properties §§1,2,3,4,5 p. 30-31</u>	(Unknown)	\$0	\$0	\$0
<u>Savings – for annual maintenance / upkeep of properties §§1,2,3,4,5 p. 30-31</u>	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown

Revenue loss - § 144.051 exemption of sales tax for FIFA World Cup Admission p. 18-21	\$0	\$0	\$0	\$0 or (\$240,710) to (\$2,521,728)
Cost – DED – Section 67.2300 Homeless Program Implementation p. 22-28				
Salary	(\$26,724)	(\$54,516)	(\$55,607)	(\$55,607)
Fringe Benefits	(\$16,356)	(\$33,071)	(\$33,436)	(\$33,436)
Equipment & Expense	(\$6,040)	(\$5,708)	(\$5,822)	(\$5,822)
Total Cost - DED	(\$49,120)	(\$93,295)	(\$94,865)	(\$94,865)
FTE change - DED	1 FTE	1 FTE	1 FTE	1 FTE
Cost – DMH – Section 67.2300 – FTE - requires mental health and substance use evaluations p. 22-28	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
Cost – funds for construction of housing for homeless population §67.2300 p. 22-28	(Unknown)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON GENERAL REVENUE	<u>(Unknown, could exceed \$1,944,498)</u>	<u>(Unknown, could exceed \$155,989)</u>	<u>(Unknown, could exceed \$158,519)</u>	<u>(Unknown, could exceed \$399,229 to \$2,680,247)</u>
Estimated Net FTE Change to the General Revenue Fund	2 FTE	2 FTE	2 FTE	2 FTE

PARK, SOIL, WATER FUNDS (0614)				
Revenue loss - § 144.051 exemption of sales tax for FIFA World Cup Admission p. 17-21	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0 or (\$8,024) to (\$84,058)</u>
ESTIMATED NET EFFECT ON PARK, SOIL AND WATER FUNDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0 or (\$8,024) to (\$84,058)</u>
CONSERVATION COMMISSION FUNDS (0609)				
Revenue loss - § 144.051 exemption of sales tax for FIFA World Cup Admission p. 17-21	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0 or (\$10,030) to (\$105,072)</u>
ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUNDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0 or (\$10,030) to (\$105,072)</u>
SCHOOL DISTRICT TRUST FUND (0688)				
Revenue loss - §144.051 exemption of sales tax for FIFA World Cup Admission p. 17-21	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0 or (\$80,237) to (\$840,576)</u>
ESTIMATED NET EFFECT ON SCHOOL DISTRICT TRUST FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0 or (\$80,237) to (\$840,576)</u>
STATE ROAD FUND				
Savings – MODOT – potential cost savings to property that no longer qualifies as an exception for heritage value (§523.061) p. 28	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>

ESTIMATED NET EFFECT ON THE STATE ROAD FUND	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
TRUMAN STATE UNIVERSITY				
<u>Cost</u> - of acquiring the property from the state (§2) p. 30-31	\$0 or (Unknown)	\$0	\$0	\$0
<u>Property increase</u> – acquired property’s value (§2) p. 30-31	Unknown	\$0	\$0	\$0
ESTIMATED NET EFFECT TO TRUMAN STATE UNIVERSITY	<u>Unknown to (Unknown)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2023 (10 Mo.)	FY 2024	FY 2025	Fully Implemented (FY 2026)
LOCAL POLITICAL SUBDIVISIONS				
<u>Savings</u> – in publication costs on financials posted in a newspaper of general circulation (§§50.815 & 50.820) p. 6-7	Could exceed \$100,000	Could exceed \$100,000	Could exceed \$100,000	Could exceed \$100,000
<u>Cost</u> – potential salary increases for county coroners (§§50.327 & 58.095) p. 4-5	\$0 or up to (\$1,526,000)			
<u>Costs</u> – adjustment on base schedules for county officials (§50.327.4) p. 4-5	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Savings</u> – on potential fines for certain LPS (§105.145) p. 8-14	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<u>Savings</u> –potential cost savings to property that no longer qualifies as an exception for heritage value (§523.061) p. 28	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Loss</u> – School districts receiving less fine revenue (from savings above) (§105.145) p. 8-14	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<u>Savings</u> – on fine revenue that is reduced with a one-time reduction of 90% on the outstanding balance due if they submit a timely financial statement by 1/1/23 (§105.145) p. 8-14	\$0 or up to \$91,730,241	\$0	\$0	\$0
<u>Loss</u> – School Districts – reduction in fine revenue from		\$0	\$0	\$0

one-time adjustment of fine revenue (§105.145) p. 8-14	\$0 or up to (\$89,895,636)			
<u>Costs</u> – Boone County Sheriff – potential increase in salary. §57.317 p. 16-17	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Cost</u> – Kirksville R-III School District -of acquiring the property from the state (§1) p. 30	\$0 or (Unknown)	\$0	\$0	\$0
<u>Property increase</u> – Kirksville R-III School District - acquired property’s value (§1) p. 30	Unknown	\$0	\$0	\$0
<u>Revenue loss</u> - § 144.051 exemption of sales tax for FIFA World Cup Admission p. 17-21	\$0	\$0	\$0	\$0 or (\$371,095) to (\$3,887,664)
<u>Cost</u> – potential increase in employer contribution rates for employers who elect to cover certain positions as public safety personnel - §70.631 p. 28-30	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Cost</u> – Potential salary increases for public administrators (§473.742) p. 7-8	\$0 to (Could exceed \$963,846)	\$0 to (Could exceed \$1,927,692)	\$0 to (Could exceed \$1,927,692)	\$0 to (Could exceed \$1,927,692)
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>(Unknown, could exceed \$555,241)</u>	<u>(Unknown, could exceed \$3,353,692)</u>	<u>(Unknown, could exceed \$3,353,692)</u>	<u>(Unknown, could exceed \$3,724,787 to \$7,241,356)</u>

FISCAL IMPACT – Small Business

Various sections of this proposal could impact small businesses.

FISCAL DESCRIPTION

This proposal modifies provisions relating to local political subdivisions.

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

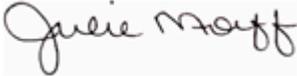
SOURCES OF INFORMATION

Office of the State Auditor
Boone County
Greene County
Henry County
Lincoln County
Livingston County
Office of the State Courts Administrator
Department of Commerce and Insurance
Christian County Auditor's Office
Clinton County
City of St. Louis
Department of Economic Development
Department of Social Services
State Tax Commission
Phelps County Sheriff's Department
Department of Revenue
Office of Administration
 Budget and Planning
 Administrative Hearing Commission
 FMDC
Attorney General's Office
Department of Elementary and Secondary Education
Department of Higher Education and Workforce Development
Department of Mental Health
Department of Public Safety
 Division of Alcohol and Tobacco Control
 Fire Safety
 Office of the Director
 Missouri Gaming Commission
 State Emergency Management Agency
 Missouri Veterans Commission
Missouri Department of Agriculture
Missouri Ethics Commission
Missouri Department of Transportation

Missouri Lottery Commission
MoDOT & Patrol Employees' Retirement System
Office of the State Treasurer
Office of the Governor
Missouri House of Representatives
Joint Committee on Education
Missouri Senate
Missouri Consolidated Health Care Plan
Missouri Higher Education Loan Authority
Missouri State Employee's Retirement System
Department of Health and Senior Services
Department of Natural Resources
Joint Committee on Administrative Rules
Missouri Department of Conservation
Department of Labor and Industrial Relations
Office of the Secretary of State
Department of Corrections
Missouri Office of Prosecution Services
Joint Committee on Public Employee Retirement
Local Government Employees Retirement System
Howell County Assessor's Office
St. Francois County Assessor's Office
Pattonville R-III School District
Newton County Health Department
St. Louis County Health Department
Jackson County Board of Elections
Platte County Board of Elections
St. Louis City Board of Elections
St. Louis County Board of Elections
City of Corder
City of Hughesville
City of O'Fallon
St. Charles Community College
City of Claycomo
Kansas City
City of Springfield
Kansas City Police Department
St. Joseph Police Department
Gordon Parks Elementary School
University of Missouri System
Hermann Area Hospital District
City of Sikeston
Northwest Missouri State University
University of Central Missouri

L.R. No. 3703H.08S
Bill No. CCS for SS for SCS for HCS for HB 1606
Page **43** of **43**
May 11, 2022

St. Louis County Police Department
Metropolitan St. Louis Sewer District
St. Louis County Police Department
Cole Camp Ambulance District
Crawford County 911 Board
Lake West Ambulance District
South River Drainage District
Viburnum Water/Wastewater
Clay County Auditor's Office
Missouri Highway Patrol
Kansas City Health Department
Camden County Auditor's Office



Julie Morff
Director
May 11, 2022



Ross Strope
Assistant Director
May 11, 2022