

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0820H.02P
 Bill No.: Perfected HB 400
 Subject: County Government; Newspapers and Publications; Taxation and Revenue -
 General
 Type: Original
 Date: April 25, 2023

Bill Summary: This proposal modifies provisions relating to posting requirements for delinquent tax notices.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2024	FY 2025	FY 2026
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2024	FY 2025	FY 2026
Total Estimated Net Effect on <u>Other State Funds</u>	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2024	FY 2025	FY 2026
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2024	FY 2025	FY 2026
Total Estimated Net Effect on FTE	0	0	0

- 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 2024	FY 2025	FY 2026
Local Government	Unknown	Unknown	Unknown

FISCAL ANALYSIS

ASSUMPTION

§140.170 – Posting Requirements for Delinquent Tax Notices

Officials from the **State Tax Commission** assume 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 STC.

House Amendment 1 – §64.231 & §140.170 - Posting Requirements for the Master Plan

Oversight assumes this amendment requires the notice of hearing of the Master Plan for the county to be posted on the county’s website, as well as the current requirement of in two places in each township at least 15 days in advance. Oversight assumes no fiscal impact from this amendment.

Responses regarding the proposed legislation as a whole, as amended

Oversight notes this proposal will cause a copy of the list of delinquent lands and lots to be printed from 4 times down to 1 time in a newspaper of general circulation and, thereafter, the list will be posted in the courthouse and on the county’s website if there is one. In counties without a newspaper, the county collector will post on the county website or in the county courthouse. Oversight assumes there could be a cost savings from this proposal for counties and will, therefore, reflect an unknown savings to counties for this proposal.

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

<u>FISCAL IMPACT – State Government</u>	FY 2024 (10 Mo.)	FY 2025	FY 2026
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2024 (10 Mo.)	FY 2025	FY 2026
COUNTIES			
<u>Savings</u> – reduction alternative for posting delinquent land/lot tax notices in newspapers	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
ESTIMATED NET EFFECT ON COUNTY FUNDS	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>

FISCAL IMPACT – Small Business

Small businesses who run newspaper slots on delinquent land/lot sales for the county could be impacted by this proposal.

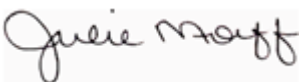
FISCAL DESCRIPTION

This bill provides an alternative to posting the delinquent land tax notices from the currently-required three consecutive weeks of printing in a newspaper published in the county, to one week of printing in a newspaper published in the county during the third calendar week before the sale and then two consecutive weeks of posting on the county website and in the county courthouse.

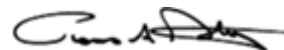
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

State Tax Commission



Julie Morff
 Director
 April 25, 2023



Ross Strope
 Assistant Director
 April 25, 2023