

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5074H.02C
 Bill No.: HCS for HB 2348
 Subject: Taxation and Revenue - General; Counties; Taxation and Revenue - Sales and Use; Political Subdivisions
 Type: Original
 Date: March 19, 2024

Bill Summary: This proposal modifies provisions relating to political subdivisions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
General Revenue	\$0 or less than (\$552,706)	\$0 or less than (\$563,439)	\$0 or less than (\$586,083)
Total Estimated Net Effect on General Revenue	\$0 or less than (\$552,706)	\$0 or less than (\$563,439)	\$0 or less than (\$586,083)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
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 2025	FY 2026	FY 2027
Local Government	\$0 to (\$2,412,936)	\$0 to (\$1,578,255)	\$0 to (\$1,555,611)

FISCAL ANALYSIS

ASSUMPTION

Sections 50.327, 58.095, & 58.200 – Compensation for County Coroners & Salary Schedules for 3rd Class Counties

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 §50.327.4 relates to the following 3rd class counties and their assessed valuations as of the 2023 tax year that are greater than the three hundred million dollars:

	County	2023
	Classification	Assessed Valuation
Adair	3	430,848,859
Andrew	3	339,770,981
Audrain	3	469,417,268
Barry	3	647,404,235
Benton	3	358,900,749
Butler	3	754,673,711
Clinton	3	393,171,330
Cooper	3	323,118,781
Crawford	3	389,033,489
Dunklin	3	338,242,680
Henry	3	503,243,895
Howell	3	596,934,551
Laclede	3	541,690,914
Lawrence	3	619,508,496
Marion	3	560,698,298
McDonald	3	330,042,191
Miller	3	540,605,203
Morgan	3	616,547,314
New Madrid	3	500,801,647
Nodaway	3	433,445,925
Perry	3	446,985,233
Phelps	3	739,087,980
Pike	3	361,352,206
Polk	3	451,741,017
Pulaski	3	594,635,413
Randolph	3	569,115,893
Ray	3	446,169,890
Scott	3	592,176,131
Ste. Genevieve	3	979,919,236
Stoddard	3	610,422,073
Stone	3	846,550,738
Texas	3	312,859,406
Vernon	3	312,160,164
Warren	3	778,812,601
Washington	3	323,351,401
Webster	3	584,282,278

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
<u>Section</u>		<u>Assessed Valuation</u>
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.

Section 55.160 – County Auditors

Officials from the **Christian County Auditor’s Office** and the **Clay County Auditor’s Office** 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 this section.

Section 57.317 – Sheriff Salaries – Boone County

Oversight notes county commissions were asked to respond to Oversight’s request for fiscal impact, but did not provide any information. Oversight notes this section’s changes pertains to the Boone County Sheriff’s salary. Oversight assumes this does not place a limitation on the salary of the Boone County Sheriff and, therefore, there could be a potential increase from the 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.

Sections 67.782, 67.783 & 67.785 Recreation Tax

Officials from the **Department of Revenue (DOR)** note the legislation previously stated any county of the third class having a population of more than ten thousand and less than fifteen thousand and any county of the second class having a population of more than fifty-eight thousand and less than seventy thousand adjacent to such third-class county, both counties

making up the same judicial circuit, could jointly impose a sales tax for public recreational purposes.

This proposal changes the definition to any county with more than nine thousand but fewer than eleven thousand inhabitants with a county seat with more than one thousand but fewer than one thousand five hundred inhabitants and any county with more than eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than thirteen thousand but fewer than seventeen thousand inhabitants can impose a sales tax for public recreational purposes. DOR believes that Bollinger County and Cape Girardeau County are the ones allowed the sales tax.

Both Bollinger County and Cape Girardeau County are allowed to adopt this tax by a vote of their people. This is a 1% sales tax. DOR notes that the department is allowed to retain 1% of all sales tax collected for reimbursement of expenses.

BOLLINGER COUNTY

DOR records show that Bollinger County has taxable sales of :

CY	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Total
2017	12,283,021	12,270,147	11,903,277	11,684,252	48,140,697
2018	14,165,368	12,592,268	12,629,610	12,969,344	52,356,591
2019	12,689,105	12,581,666	13,111,609	12,602,523	50,984,903
2020	12,560,145	13,495,033	13,446,427	13,405,149	52,906,754
2021	13,166,999	12,967,346	13,099,439	22,843,063	62,076,848
2022	13,657,520	14,342,136	14,986,689	22,478,730	65,465,075

Sales Tax only

The Department notes this proposal allows a one percent sales tax. For the fiscal impact DOR will assume the one-half of one percent sales tax is adopted. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Bollinger County would collect, and the fee retained by DOR as:

Bollinger County	1% Tax	
	DOR 1% Fee	Local Collection
2025	\$5,752	\$569,408
2026	\$5,867	\$580,796
2027	\$5,984	\$592,412

DOR notes that this proposal would become effective on August 28, 2024, and the first election this issue could be presented to the voters would be the April 2025 general municipal election. This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be

October 1, 2025 (FY 2026) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2026 of 8 months.

Bollinger County	1/2 of 1% Tax	
Fiscal Year	DOR 1% Fee	Local Collection
2025 (8 months)*	\$1,917	\$189,803
2026	\$2,933	\$290,398
2027	\$2,992	\$296,206

*Effective Date 8/28/2024

CAPE GIRARDEAU COUNTY

DOR records indicate that Cape Girardeau County had taxable sales of:

CY	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Total
2017	\$317,321,199	\$338,602,549	\$333,329,400	\$354,698,971	\$1,343,952,118
2018	\$326,759,327	\$342,411,413	\$344,721,208	\$359,599,262	\$1,373,491,210
2019	\$317,004,837	\$335,854,295	\$333,604,637	\$367,409,389	\$1,353,873,159
2020	\$318,049,761	\$346,574,051	\$359,218,109	\$378,945,058	\$1,402,786,979
2021	\$336,220,767	\$395,229,867	\$397,370,936	\$438,791,884	\$1,567,613,454
2022	\$379,093,259	\$422,916,961	\$450,150,408	\$457,241,987	\$1,709,402,615

The Department notes this proposal allows a one percent sales tax. For the fiscal impact DOR will assume the one-half of one percent sales tax is adopted. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Cape Girardeau County would collect, and the fee retained by DOR as:

Cape Girardeau County	1% Tax	
Fiscal Year	DOR 1% Fee	Local Collection
2025	\$173,844	\$17,210,579
2026	\$177,321	\$17,554,791
2027	\$180,868	\$17,905,887

DOR notes that this proposal would become effective on August 28, 2024, and the first election this issue could be presented to the voters would be the April 2025 general municipal election. This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be October 1, 2025 (FY 2026) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2026 of 8 months.

Cape Girardeau County	1/2 of 1% Tax	
Fiscal Year	DOR 1% Fee	Local Collection
2025 (8 months)*	\$57,948	\$5,736,860
2026	\$88,661	\$8,777,395
2027	\$90,434	\$8,952,943

*Effective Date 8/28/2024

This is not expected to have an administrative impact on the Department.

In response to a previous version (HB 2348), officials from the **Office of Administration - Budget and Planning (B&P)** note Section 67.782.1(1) - B&P defers to the local government (County of Bollinger) for the fiscal impact of the recreational sales tax imposed at a rate of 1%. DOR's retained collection fee will increase TSR because DOR will be able to collect its 1% administration fee for handling the collection of the tax.

Section 67.782.1(2) - B&P defers to the local government (County of Cape Girardeau) for the fiscal impact of the recreational sales tax imposed at a rate of 1%. DOR's retained collection fee will increase TSR because DOR will be able to collect its 1% administration fee for handling the collection of the tax.

Section 67.783 – The statute change creates an intersectional reference back to the two counties described in Section 67.782.

Section 67.785 - The statute change creates an intersectional reference back to the two counties described in Section 67.782, modifies the member terms for the authority, and cleans up gender pronoun references.

Oversight notes this proposal states that Bollinger and Cape Girardeau counties do not have to act jointly to impose a recreational sales tax. If enacted, this bill will initially only apply to Bollinger and Cape Girardeau counties. If approved by voters, an additional 1% tax could generate roughly \$570,000 in Bollinger County and \$17.2 million in Cape Girardeau County.

Section 67.2500 – Theater, Cultural Arts and Entertainment Districts

Officials from the **Department of Revenue (DOR)** state this proposal adds Camden County to the list of counties that can establish a Theater, Cultural Arts and Entertainment District. This allows the County to have an election to see if their residents will support an additional one-half of one percent sales tax for funding a theater or cultural arts center. Should the citizens reject this additional tax, it will not have a fiscal impact.

Should the citizens approve of the tax, it should be noted that DOR is not involved in the collection of this sales tax. This is a local tax and the local political subdivision is responsible

for the collection and administration of this tax. Therefore, this will not fiscally impact DOR. DOR defers to the county for an estimate of the amount of tax they may collect.

Oversight notes this proposal allows a theater, cultural arts and entertainment district to be established in the counties of Camden, Morgan and Miller. Oversight tried to send a request for response to these counties, however these counties are currently not on-boarded to receive any legislation for this year. Oversight assumes this proposal would have no direct fiscal impact without action from the governing body of the counties. Therefore, Oversight will reflect a \$0 fiscal impact for this proposal.

In response to a similar proposal this year (HB 2068), officials from the **Missouri Department of Conservation**, the **Missouri Department of Transportation** and the **Office of the Secretary of State** 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.

Section 79.235 – Residency Requirements of a City of the Fourth Classification

In response to a similar proposal this year (HCS for HB 2286), officials from the **Department of Commerce and Insurance** and the **Office of the Secretary of State** 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.

In response to a similar proposal this year (HCS for HB 2286), officials from the **Missouri Ethics Commission** 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.

Oversight notes this proposal allows the mayor of a 4th class city with less than 3,000 inhabitants to appoint a member to a local board or commission if the prospective appointee owns real property or a business in the city. Oversight assumes the proposal will not have a direct fiscal impact.

Sections 221.400, 221.402, 221.405, 221.407 & 221.410 – Regional Jail Districts

Officials from the **Department of Revenue (DOR)** notes that the Daviess/DeKalb Regional Jail District is the only one formed under §221.400. It currently assesses a 1/2% sales tax. For FY 22, they collected \$1,376,084.38. DOR is unaware if any of the surrounding counties are wishing to join this district. DOR assumes that once a new county would pass the sales tax and adopt the required ordinance, they would notify DOR and DOR would get the new county set up. This would require DOR to update its distribution program estimated to cost \$1,785 at the time that DOR is notified.

Oversight assumes this proposal changes the sales tax percentage to up to 1%. Since the current Daviess/DeKalb Regional Jail District collects ½% in sales tax revenue, it is possible that the county commission could add the question to increase the sales tax rate to the November 2024 ballot. Oversight is also unaware of any surrounding counties who may want to join the current district. However, should a surrounding county get voter approval and approve an ordinance to join the district, additional revenues could be generated for the Regional Jail District. Oversight notes that not only is there an emergency clause for this proposal, but the current expiration date of September 30, 2028 is being removed from this proposal. Oversight assumes should the proposal pass, the current collection of sales tax for the Regional Jail District will continue into FY29 and beyond. Oversight also assumes if an additional sales tax is passed by the voters, the 1st day it would be effective would be April of 2025, assuming it is on the ballot November of 2024, and the collection of sales tax would be in May of 2025. Therefore, Oversight will reflect a \$0 (no additional increase to sales tax approved by voters) or estimated revenues received (if approved by the voters) by the Regional Jail District to be unknown that could exceed the current DOR amount, as well as, a 1% administration fee collected by DOR.

In response to a similar proposal this year (SB 900), officials from the **Office of Administration - Budget and Planning (B&P)** defer to the counties within the regional jail districts 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 of the sales taxes from this proposal. The proposal also includes an emergency clause.

In response to a similar proposal this year (SB 900), officials from the **Department of Corrections, the Department of Public Safety (Office of the Director & Missouri Highway Patrol), the City of Kansas City, the Jackson County Board of Elections, the Platte County Board of Elections, the St. Louis City Board of Elections and the St. Louis County Board of Elections** 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.

In response to similar legislation from this year, (HB 1612), officials from the **Office of the State Courts Administrator** 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.

Section 251.034 Regional Planning Commissions

In response to similar legislation from this year, (HB 2074), officials from the **Department of Economic Development and Missouri Department of Transportation** 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.

Oversight notes the regional planning commissions receive funds from the Office of Administration and are required to be matched with local funds. This proposal doubles those limits and also provides for adjustments with the consumer price index beginning January 1, 2025. Oversight will reflect amounts “Up to” the proposed new amounts as these are caps, not actual appropriations. Oversight will use an inflation rate of 2% to calculate the amounts for FY 2026 and beyond. Oversight notes the appropriation in the current budget cycle (Perfected HB 5 – Section 5.305) is \$560,000, so there may be not additional fiscal impact in FY 2025.

Regional Planning Commission	Current Cap on Funding	Proposed Cap on Funding
East-West	\$65,000	\$130,000
Mid-American Regional Council	\$65,000	\$130,000
South Central Ozark	\$25,000	\$50,000
Ozark Foothills	\$25,000	\$50,000
Green Hills	\$25,000	\$50,000
Bootheel	\$25,000	\$50,000
Mark Twain	\$25,000	\$50,000
Southeast Missouri	\$25,000	\$50,000
Boonslick	\$25,000	\$50,000
Northwest Missouri	\$25,000	\$50,000
Mid-Missouri	\$25,000	\$50,000
Kaysinger Basin	\$25,000	\$50,000
Lake of the Ozark	\$25,000	\$50,000
Meramec	\$25,000	\$50,000
Northeast Missouri	\$25,000	\$50,000
Harry S. Truman	\$25,000	\$50,000
MO-Kan	\$25,000	\$50,000
Pioneer Trails	\$25,000	\$50,000
Southwest Missouri	\$25,000	\$50,000
Total	\$555,000	\$1,110,000

Oversight notes the actual state expenditures for the Regional Planning Commissions have been:

FY 2021	\$291,000
FY 2022	\$388,000
FY 2023	\$543,200

Section 311.087 - Entertainment District License

Officials from the **Department of Public Safety - Alcohol and Tobacco Control** assume an immaterial fiscal impact.

Oversight notes this provision grants an entertainment district special license that allows the sale of intoxicating liquor by the drink for retail consumption dispensed from one or more portable bars within the common areas of the entertainment district.

Oversight assumes this provision would impact qualifying businesses in an entertainment district in the City of Lake Ozark.

Oversight notes an applicant granted an entertainment district special license under this section shall pay a license fee of three hundred dollars per year.

Oversight is unable to determine the amount of businesses who may qualify/apply for the special license.

Officials from the **Department of Public Safety - Alcohol and Tobacco Control** assume an immaterial fiscal impact.

Section 473.742 - Salaries of Public Administrators

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, 2024, 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 from the 2023 tax year 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 \$1,790,500. Adding additional payroll taxes and workers' compensation would yield a potential cost that could exceed \$2,005,539 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	0	0	\$ 25,000	\$ 34,000	\$ 9,000	\$ -
\$86,000,000 to \$99,999,999	3	3	\$ 25,000	\$ 36,000	\$ 11,000	\$ 33,000
\$100,000,000 to \$130,999,999	3	8	\$ 25,000	\$ 38,000	\$ 13,000	\$ 104,000
\$131,000,000 to \$159,999,999	3	9	\$ 25,000	\$ 40,000	\$ 15,000	\$ 135,000
\$160,000,000 to \$189,999,999	3	9	\$ 25,000	\$ 41,000	\$ 16,000	\$ 144,000
\$190,000,000 to \$249,999,999	3	13	\$ 25,000	\$ 41,500	\$ 16,500	\$ 214,500
\$250,000,000 to \$299,999,999	3	10	\$ 25,000	\$ 43,000	\$ 18,000	\$ 180,000
\$300,000,000 to \$449,999,999	3	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	5	\$ 25,000	\$ 49,000	\$ 24,000	\$ 120,000
\$750,000,000 to \$899,999,999	3, 4	5	\$ 25,000	\$ 51,000	\$ 26,000	\$ 130,000
\$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	2	1	\$ 25,000	\$ 57,000	\$ 32,000	\$ 32,000
\$1,350,000,000 and over	0	0	\$ 25,000	\$ 59,000	\$ 34,000	\$ -
		96				\$ 1,790,500
				Payroll taxes	7.65%	\$ 136,973
				Work Comp	4.36%	\$ 78,066
				Grand Total		\$ 2,005,539

Responses regarding the proposed legislation as a whole

Officials from **Office of Administration - Budget and Planning (B&P)** defer to the local and county governments for the fiscal impact of the various sales taxes imposed by this request. DOR's retained collection fee will increase TSR because DOR will be able to collect its 1% administration fee for handling the collection of the tax. B&P defers to DOR for more specific estimates of actual collection costs.

Officials from the **Department of Economic Development, Department of Health and Senior Services, Department of Social Services, State Tax Commission, St. Louis County Board of Elections, Platte County Board of Elections, Christian County Auditor, County Employees Retirement Fund (CERF), Office of the State Auditor, Clay County Auditor, Department of Commerce and Insurance, City of Kansas City, Phelps County Sheriff** and the **St. Louis City Board of Elections** 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.

Oversight only reflects the responses received from state agencies and political subdivisions; however, other local political subdivisions 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 2025 (10 Mo.)	FY 2026	FY 2027
GENERAL REVENUE			
<u>Revenues</u> - §§221.400, 221.402, 221.405, 221.407 & 221.410 - DOR - 1% administration fee on sales tax collection - pp. (9-10)	\$0 or Unknown, could exceed \$2,294	\$0 or Unknown, could exceed \$13,761	\$0 or Unknown, could exceed \$13,761
<u>Transfer Out</u> - §251.034 - to Regional Planning Commissions - pp. (10-11)	\$0 or Up to (\$555,000)	\$0 or Up to (\$577,200)	\$0 or Up to (\$599,844)
ESTIMATED NET EFFECT ON GENERAL REVENUE	<u>\$0 or less than (\$552,706)</u>	<u>\$0 or less than (\$563,439)</u>	<u>\$0 or less than (\$586,083)</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027
LOCAL POLITICAL SUBDIVISIONS			
<u>Cost</u> - §§50.327 & 58.095 - Counties - potential salary increases for county coroners - pp. (3-5)	\$0 or up to (\$1,526,000)	\$0 or up to (\$1,526,000)	\$0 or up to (\$1,526,000)
<u>Cost</u> - §50.327.4 - Counties - Adjustment on base schedules for county officials - pp. (3-5)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Cost</u> - §57.317 - Boone County Sheriff – potential increase in salary - p. (5)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Revenue</u> – §§221.400, 221.402, 221.405, 221.407 & 221.410 - Regional Jail District(s) - additional sales taxes received if approved by voters - pp. (9-10)	\$0 or Unknown, could exceed \$229,347	\$0 or Unknown, could exceed \$1,376,084	\$0 or Unknown, could exceed \$1,376,084

<u>FISCAL IMPACT – Local Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027
<u>Transfer In - §251.034 - Regional Planning Commissions - from General Revenue - pp. (10-11)</u>	\$0 or Up to \$555,000	\$0 or Up to \$577,200	\$0 or Up to \$599,844
<u>Cost - §473.742 - Counties - Potential salary increases for public administrators - p. (12)</u>	<u>\$0 to (Could exceed \$1,671,283)</u>	<u>\$0 to (Could exceed \$2,005,539)</u>	<u>\$0 to (Could exceed \$2,005,539)</u>
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>\$0 to (\$2,412,936)</u>	<u>\$0 to (\$1,578,255)</u>	<u>\$0 to (\$1,555,611)</u>

FISCAL IMPACT – Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

This legislation modifies provisions relating to political subdivisions.

Sections 221.400, 221.402, 221.405, 221.407 & 221.410 (Regional Jail Districts) of the proposal have an emergency clause.

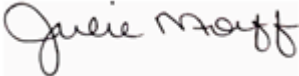
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

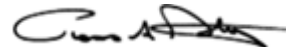
- Department of Revenue (DOR)
- Office of Administration - Budget and Planning (B&P)
- Missouri Department of Conservation
- Missouri Department of Transportation
- Office of the Secretary of State
- Department of Commerce and Insurance
- Missouri Ethics Commission
- Department of Corrections
- Department of Public Safety:
 - (Office of the Director & Missouri Highway Patrol)
 - (Alcohol and Tobacco Control)
- Department of Social Services
- State Tax Commission
- Phelps County Sheriff

L.R. No. 5074H.02C
Bill No. HCS for HB 2348
Page **16** of **16**
March 19, 2024

City of Kansas City
Jackson County Board of Elections
Platte County Board of Elections
St. Louis City Board of Elections
St. Louis County Board of Elections
Office of the State Courts Administrator
Department of Economic Development
Department of Health and Senior Services
Christian County Auditor
County Employees Retirement Fund (CERF)
Office of the State Auditor
Clay County Auditor



Julie Morff
Director
March 19, 2024



Ross Strobe
Assistant Director
March 19, 2024