

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5647H.011
 Bill No.: HB 2710
 Subject: Taxation and Revenue - Sales and Use; Taxation and Revenue - General;
 Department of Revenue; Property, Real and Personal; Business and Commerce
 Type: Original
 Date: March 4, 2024

Bill Summary: This proposal authorizes a sales tax exemption for certain nuclear facilities.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2035)
General Revenue*	(Unknown)	(Unknown)	(Unknown)	(Unknown)
Total Estimated Net Effect on General Revenue	(Unknown)	(Unknown)	(Unknown)	(Unknown)

***Oversight** is unable to verify the project costs/loss in sales tax revenue from a nuclear security enterprise that is built/expanded in Kansas City. Based on the estimates provided by DOR and B&P, Oversight assumes the fiscal impact could be significant.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2035)
School District Trust Fund (0688)*	(Unknown)	(Unknown)	(Unknown)	(Unknown)
Conservation Commission Fund (0609)*	(Unknown)	(Unknown)	(Unknown)	(Unknown)
Parks and Soils State Sales Tax Fund(s) (0613 & 0614)*	(Unknown)	(Unknown)	(Unknown)	(Unknown)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2035)
Total Estimated Net Effect on <u>Other</u> State Funds	(Unknown)	(Unknown)	(Unknown)	(Unknown)

***Oversight** is unable to verify the project costs and resulting loss in sales tax revenue from a nuclear security enterprise that is built/expanded in Kansas City. Based on the estimates provided by DOR and B&P, Oversight assumes the fiscal impact could be significant.

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2035)
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2035)
Total Estimated Net Effect on FTE	0	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	Fully Implemented (FY 2035)
Kansas City	(Unknown)	(Unknown)	(Unknown)	(Unknown)
Local Government	(Unknown)	(Unknown)	(Unknown)	(Unknown)

FISCAL ANALYSIS

ASSUMPTION

Section 144.054 Nuclear Sales Tax Exemption

Officials from the **Department of Revenue (DOR)** note in Section 144.020, items that are sold are subject to state and local sales and use tax unless specifically excluded by statute. The state sales tax is 4.225%. That sales tax is broken down as:

General Revenue	3%
School District	1%
Conservation Commission	.125
Parks, Soil & Water Funds	.1%

This proposal creates an exemption for sales and purchases of tangible personal property, building materials, equipment, fixtures, manufactured goods, machinery and parts for the purpose of constructing a nuclear security enterprise. This exemption is only for a nuclear security enterprise built in Kansas City. This legislation specifically excludes the collection of both the state and local sales tax.

This proposal defines a nuclear security enterprise as the physical facilities, technology, and human capital of the national security laboratories and the nuclear weapons production facilities. The National Nuclear Security Administration (NNSA) purchased in February 2023 a 450,000 square foot building in Kansas City for \$38.8 million to be used for manufacturing space to expand their mission of nuclear weapons building and testing. According to a press release additional expansion at this site is expected over the next several years.

The purchase in Feb is expected to cost \$647 million over 2023-2028 as it is brought fully online. Retrofitting the building is expected to cost \$608.2 million (\$647 million - \$38.8 purchase price). Which would result in a price of \$1,352 per square foot. Their next project is KC Next estimated at a cost of \$2.42 billion over 2026-2043. Using the same square foot cost would mean the purchase of \$1,795,000 square feet over the next several years.

This newly created sales tax exemption would begin on August 28, 2024, and end on August 28, 2034, per the proposal. DOR notes sales tax is remitted one month behind collection and therefore in TY 2024 there will only be 3 months of impact. While the purchase of the building in Feb would not be eligible for the new exemption, purchases made to retrofit the building after August 28, 2024, would be. For fiscal note purposes, DOR will assume the costs will be equally distributed through the fiscal years of the project. For KC Step it will be \$121,640,000 each year (2023-2028) while the KC Next will be \$142,708,366 per year (2026-2043). DOR notes that the final estimated years of the KC Next project will have costs that may not be eligible for the exemption given the exemption's stop date of August 28, 2034.

It should be noted that this would eliminate all the local sales taxes in the City of Kansas City for this project. For fiscal note purposes, DOR assumes all purchases would be made in Kansas City. For the fiscal note, DOR used the address of the current NNSA campus to determine the local taxes impacted. Should any of the expansion space be located in another area of the city or purchases made in a different part of the city, the local sales tax rate used may differ than the estimated provided.

Table 1: Estimated Impact by Fund - Tax Year

<u>State Funds</u>	Tax Rate	TY 2024	TY 2025	TY 2026	TY 2027	TY 2028	TY 2029
General Revenue	3.000%	(\$912,300)	(\$3,649,200)	(\$7,930,451)	(\$7,930,451)	(\$7,930,451)	(\$4,281,251)
Education (SDTF)	1.000%	(\$304,100)	(\$1,216,400)	(\$2,643,484)	(\$2,643,484)	(\$2,643,484)	(\$1,427,084)
Conservation	0.125%	(\$38,013)	(\$152,050)	(\$330,435)	(\$330,435)	(\$330,435)	(\$178,385)
DNR	0.100%	(\$30,410)	(\$121,640)	(\$264,348)	(\$264,348)	(\$264,348)	(\$142,708)
Total State Revenue		(\$1,284,823)	(\$5,139,290)	(\$11,168,718)	(\$11,168,718)	(\$11,168,718)	(\$6,029,428)
<u>Local Funds</u>							
Jackson County	1.375%	(\$418,138)	(\$1,672,550)	(\$3,634,790)	(\$3,634,790)	(\$3,634,790)	(\$1,962,240)
Kansas City	3.250%	(\$988,325)	(\$3,953,300)	(\$8,591,322)	(\$8,591,322)	(\$8,591,322)	(\$4,638,022)
Kansas City Zoo	0.125%	(\$38,013)	(\$152,050)	(\$330,435)	(\$330,435)	(\$330,435)	(\$178,385)
Total Local Revenue		(\$1,444,475)	(\$5,777,900)	(\$12,556,547)	(\$12,556,547)	(\$12,556,547)	(\$6,778,647)

Table 1: Estimated Impact by Fund - Tax Year (cont.)

State Funds	Tax Rate	TY 2030	TY 2031	TY 2032	TY 2033	TY 2034
General Revenue	3.000%	(\$4,281,251)	(\$4,281,251)	(\$4,281,251)	(\$4,281,251)	(\$2,854,167)
Education (SDTF)	1.000%	(\$1,427,084)	(\$1,427,084)	(\$1,427,084)	(\$1,427,084)	(\$951,389)
Conservation	0.125%	(\$178,385)	(\$178,385)	(\$178,385)	(\$178,385)	(\$118,924)
DNR	0.100%	(\$142,708)	(\$142,708)	(\$142,708)	(\$142,708)	(\$95,139)
Total State Revenue		(\$6,029,428)	(\$6,029,428)	(\$6,029,428)	(\$6,029,428)	(\$4,019,619)
Local Funds						
Jackson County	1.375%	(\$1,962,240)	(\$1,962,240)	(\$1,962,240)	(\$1,962,240)	(1,308,160)
Kansas City	3.250%	(\$4,638,022)	(\$4,638,022)	(\$4,638,022)	(\$4,638,022)	(3,092,015)
Kansas City Zoo	0.125%	(\$178,385)	(\$178,385)	(\$178,385)	(\$178,385)	(118,924)
Total Local Revenue		(\$6,778,647)	(\$6,778,647)	(\$6,778,647)	(\$6,778,647)	(\$4,519,098)

Based on revenue patterns, DOR notes that sales tax is typically split 50/50 between fiscal years.

Table 2: Estimated Impact by Fund - Fiscal Year

State Funds	FY25	FY26	FY27	FY28	FY29
General Revenue	(\$2,736,900)	(\$5,789,825)	(\$7,930,451)	(\$7,930,451)	(\$6,105,851)
Education (SDTF)	(\$912,300)	(\$1,929,942)	(\$2,643,484)	(\$2,643,484)	(\$2,035,284)
Conservation	(\$114,038)	(\$241,243)	(\$330,435)	(\$330,435)	(\$254,410)
DNR	(\$91,230)	(\$192,994)	(\$264,348)	(\$264,348)	(\$203,528)
Total State Revenue	(\$3,854,468)	(\$8,154,004)	(\$11,168,718)	(\$11,168,718)	(\$8,599,073)
Local Funds					
Jackson County	(\$1,254,413)	(\$2,653,670)	(\$3,634,790)	(\$3,634,790)	(\$2,798,515)
Kansas City	(\$2,964,975)	(\$6,272,311)	(\$8,591,322)	(\$8,591,322)	(\$6,614,672)
Kansas City Zoo	(\$114,038)	(\$241,243)	(\$330,435)	(\$330,435)	(\$254,410)
Total Local Revenue	(\$4,333,426)	(\$9,167,224)	(\$12,556,547)	(\$12,556,547)	(\$9,667,597)

DOR notes this will require changes to the department's sales tax forms, website, and computer programming. These changes are estimated to cost \$8,923.

Oversight assumes the Department of Revenue is provided with core funding to handle a certain amount of activity each year. Oversight assumes the 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 **Office of Administration - Budget and Planning (B&P)** note this proposal would exempt all building materials used to construct a nuclear security enterprise facility from state and local sales taxes. B&P assumes that this would also apply to all building materials used to retrofit an existing building. This exemption would be effective from August 28, 2024 through August 28, 2034. This exemption would only apply to nuclear security enterprise facilities located within Kansas City.

B&P notes that the Kansas City National Security Campus is in the process of expanding. The Kansas City Campus is operated by a contractor for the National Nuclear Security Administration (NNSA) within the Department of Energy (DOE). Based on information published by the Government Accountability Office (GAO) there are currently two expansion projects occurring:

- KC Step – total cost \$647 million, years 2023 – 2028
- KC NExT – estimated cost \$2.42 billion, years 2026 - 2043

Based on information published by DOE, the first building was acquired in February 2023, for the price of \$38.8 million. Therefore, B&P assumes that the retrofitting cost could be approximately \$608.2 million (\$647 million project cost - \$38.8 million building purchase). In addition, B&P notes that the building added 450,000 square feet to the Kansas City Campus. Therefore, B&P estimates that the retrofitting project could cost around \$1,352 per square foot (\$608.2 million retrofit cost / 450,000 square feet).

B&P notes that the cost for the second expansion is not yet known. However, the Kansas City Campus is looking to add 1,795,000 in square feet to their space. Using the current estimated per square footage cost, B&P estimates that the total cost of the next expansion could be around \$2,426,042,222 (1,795,000 square feet x \$1,352 retrofit cost per square foot).

The first expansion project is expected to take from 2023 through 2028, while the second expansion is expected to take from 2026 through 2043. For the purpose of this fiscal note, B&P will assume that costs are divided equally each year. Therefore, B&P estimates that KC Step expansion could result in \$121,640,000 per year in taxable material sales from 2023 – 2028 and the KC NExT expansion could result in \$142,708,366 per year in taxable material sales from 2026 – 2043.

B&P notes that both projects have some costs that will fall outside of sales tax exemption dates (8/28/2024 – 8/28/2034). B&P will only include estimated costs for the KC Step expansion incurred from 8/28/2024 – 12/31/2028 and the estimated costs for the KC NExT expansion incurred from 1/1/2026 – 8/28/2034.

Based on the above information, B&P estimates that this proposal could reduce TSR by \$1,284,823 and local revenues* by \$1,444,475 in tax year 2024. This proposal could reduce TSR by \$5,139,290 and local revenues by \$5,777,900 in tax year 2025. As both expansion projects become active, this proposal could reduce TSR by \$11,168,718 and local revenues by

\$12,556,547 in tax years 2026 through 2028. This proposal could reduce TSR by \$6,029,428 and local revenues by \$6,778,647 in tax years 2029 through 2032. As the exemption ends, this proposal may reduce TSR by \$4,019,619 and local revenues by \$4,519,098 in tax year 2034.

*B&P used the address of the current Kansas City Campus to estimate the potential local impact. However, if actual sales occur in different locations, the revenue impacts may be spread out among additional taxing jurisdictions.

Table 1: Estimated Impact by Fund - Tax Year

State Funds	Tax Rate	TY 2024	TY 2025	TY 2026	TY 2027	TY 2028	TY 2029
General Revenue	3.000%	(\$912,300)	(\$3,649,200)	(\$7,930,451)	(\$7,930,451)	(\$7,930,451)	(\$4,281,251)
Education (SDTF)	1.000%	(\$304,100)	(\$1,216,400)	(\$2,643,484)	(\$2,643,484)	(\$2,643,484)	(\$1,427,084)
Conservation	0.125%	(\$38,013)	(\$152,050)	(\$330,435)	(\$330,435)	(\$330,435)	(\$178,385)
DNR	0.100%	(\$30,410)	(\$121,640)	(\$264,348)	(\$264,348)	(\$264,348)	(\$142,708)
Total State Revenue		(\$1,284,823)	(\$5,139,290)	(\$11,168,718)	(\$11,168,718)	(\$11,168,718)	(\$6,029,428)
Local Funds							
Jackson County	1.375%	(\$418,138)	(\$1,672,550)	(\$3,634,790)	(\$3,634,790)	(\$3,634,790)	(\$1,962,240)
Kansas City	3.250%	(\$988,325)	(\$3,953,300)	(\$8,591,322)	(\$8,591,322)	(\$8,591,322)	(\$4,638,022)
Kansas City Zoo	0.125%	(\$38,013)	(\$152,050)	(\$330,435)	(\$330,435)	(\$330,435)	(\$178,385)
Total Local Revenue		(\$1,444,475)	(\$5,777,900)	(\$12,556,547)	(\$12,556,547)	(\$12,556,547)	(\$6,778,647)

Table 1: Estimated Impact by Fund - Tax Year (cont.)

State Funds	Tax Rate	TY 2030	TY 2031	TY 2032	TY 2033	TY 2034
General Revenue	3.000%	(\$4,281,251)	(\$4,281,251)	(\$4,281,251)	(\$4,281,251)	(\$2,854,167)
Education (SDTF)	1.000%	(\$1,427,084)	(\$1,427,084)	(\$1,427,084)	(\$1,427,084)	(\$951,389)
Conservation	0.125%	(\$178,385)	(\$178,385)	(\$178,385)	(\$178,385)	(\$118,924)
DNR	0.100%	(\$142,708)	(\$142,708)	(\$142,708)	(\$142,708)	(\$95,139)
Total State Revenue		(\$6,029,428)	(\$6,029,428)	(\$6,029,428)	(\$6,029,428)	(\$4,019,619)
Local Funds						
Jackson County	1.375%	(\$1,962,240)	(\$1,962,240)	(\$1,962,240)	(\$1,962,240)	(\$1,308,160)
Kansas City	3.250%	(\$4,638,022)	(\$4,638,022)	(\$4,638,022)	(\$4,638,022)	(\$3,092,015)
Kansas City Zoo	0.125%	(\$178,385)	(\$178,385)	(\$178,385)	(\$178,385)	(\$118,924)
Total Local Revenue		(\$6,778,647)	(\$6,778,647)	(\$6,778,647)	(\$6,778,647)	(\$4,519,098)

Based on historical revenue collection patterns, B&P notes that sales tax is typically split 50/50 between fiscal years. B&P estimates that this proposal could reduce TSR by \$3,854,468 and local revenues by \$4,333,429 in FY25. This proposal will not impact state and local revenues beyond FY3.

Table 2: Estimated Impact by Fund - Fiscal Year

State Funds	FY25	FY26	FY27	FY28	FY29
General					
Revenue	(\$2,736,900)	(\$5,789,825)	(\$7,930,451)	(\$7,930,451)	(\$6,105,851)
Education					
(SDTF)	(\$912,300)	(\$1,929,942)	(\$2,643,484)	(\$2,643,484)	(\$2,035,284)
Conservation					
DNR	(\$114,038)	(\$241,243)	(\$330,435)	(\$330,435)	(\$254,410)
	(\$91,230)	(\$192,994)	(\$264,348)	(\$264,348)	(\$203,528)
Total State					
Revenue	(\$3,854,468)	(\$8,154,004)	(\$11,168,718)	(\$11,168,718)	(\$8,599,073)
Local Funds					
Jackson County	(\$1,254,413)	(\$2,653,670)	(\$3,634,790)	(\$3,634,790)	(\$2,798,515)
Kansas City	(\$2,964,975)	(\$6,272,311)	(\$8,591,322)	(\$8,591,322)	(\$6,614,672)
Kansas City Zoo	(\$114,038)	(\$241,243)	(\$330,435)	(\$330,435)	(\$254,410)
Total Local					
Revenue	(\$4,333,426)	(\$9,167,224)	(\$12,556,547)	(\$12,556,547)	(\$9,667,597)

Table 2: Estimated Impact by Fund - Fiscal Year (cont.)

State Funds	FY30	FY31	FY32	FY33	FY34
General					
Revenue	(\$4,281,251)	(\$4,281,251)	(\$4,281,251)	(\$4,281,251)	(\$3,567,709)
Education					
(SDTF)	(\$1,427,084)	(\$1,427,084)	(\$1,427,084)	(\$1,427,084)	(\$1,189,236)
Conservation					
DNR	(\$178,385)	(\$178,385)	(\$178,385)	(\$178,385)	(\$148,655)
	(\$142,708)	(\$142,708)	(\$142,708)	(\$142,708)	(\$118,924)
Total State					
Revenue	(\$6,029,428)	(\$6,029,428)	(\$6,029,428)	(\$6,029,428)	(\$5,024,524)
Local Funds					
Jackson County	(\$1,962,240)	(\$1,962,240)	(\$1,962,240)	(\$1,962,240)	(\$1,635,200)
Kansas City	(\$4,638,022)	(\$4,638,022)	(\$4,638,022)	(\$4,638,022)	(\$3,865,018)
Kansas City Zoo	(\$178,385)	(\$178,385)	(\$178,385)	(\$178,385)	(\$148,655)
Total Local					
Revenue	(\$6,778,647)	(\$6,778,647)	(\$6,778,647)	(\$6,778,647)	(\$5,648,873)

Officials from the **Department of Natural Resources** defer to the **Department of Revenue** for the potential fiscal impact of this proposal.

Oversight notes the Park, Soil, and Water Sales Tax funds are derived from the one-tenth of one percent sales and use tax pursuant to Article IV Section 47 (a) thus DNR's sales taxes are constitutional mandates. Oversight assumes the proposed sales tax exemption may decrease the

amount of sales tax revenue distributed to this fund. Therefore, Oversight will reflect the B&P’s and DOR’s fiscal impact estimates for DNR’s funds.

In response to a similar proposal SB 1388 (2024), officials from the **Missouri Department of Conservation** assume an unknown fiscal impact. The Conservation Sales Tax funds are derived from one-eighth of one percent sales and use tax pursuant to Article IV Section 43 (a) of the Missouri Constitution. The Department defers to the Department of Revenue as it is responsible for tax collection and would be better able to estimate the anticipated fiscal impact that would result from this proposal.

Oversight notes that the Conservation Sales Tax funds are derived from one-eighth of one percent sales and use tax of the Missouri Constitution, thus MDC=s sales taxes are constitutional mandates. Oversight assumes the proposed sales tax exemption may decrease the amount of sales tax revenue distributed to this fund.

Officials from the **City of Kansas City** assume the proposed legislation will have a negative fiscal impact of an indeterminate amount.

Oversight notes officials from B&P and DOR both assume the proposal will have a direct fiscal impact on state and local revenues. Oversight does not have any information to the contrary.

Oversight is unable to verify the project costs and resulting loss in sales tax revenue from a nuclear security enterprise that is built/expanded in Kansas City. Therefore, Oversight will reflect a negative unknown impact in the fiscal note. Based on the estimates provided by DOR and B&P, Oversight assumes the fiscal impact could be significant.

<u>FISCAL IMPACT – State Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2035)
GENERAL REVENUE FUND				
<u>Revenue Reduction - §144.054 - Nuclear security enterprise sales tax exemption</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>

<u>FISCAL IMPACT – State Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2035)
SCHOOL DISTRICT TRUST FUND				
<u>Revenue Reduction - §144.054 - Nuclear security enterprise sales tax exemption</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON SCHOOL DISTRICT TRUST FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
CONSERVATION COMMISSION FUND				
<u>Revenue Reduction - §144.054 - Nuclear security enterprise sales tax exemption</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
PARKS AND SOILS STATE SALES TAX FUNDS				
<u>Revenue Reduction - §144.054 - Nuclear security enterprise sales tax exemption</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON PARKS	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>

<u>FISCAL IMPACT – State Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2035)
AND SOILS STATE SALES TAX FUNDS				

<u>FISCAL IMPACT – Local Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2035)
LOCAL POLITICAL SUBDIVISIONS				
<u>Revenue Reduction - §144.054 - Kansas City - Nuclear security enterprise sales tax exemption</u>	(Unknown)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	(Unknown)	(Unknown)	(Unknown)	(Unknown)

FISCAL IMPACT – Small Business

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

FISCAL DESCRIPTION

This bill authorizes a State and local sales tax exemption for all sales and purchases of tangible personal property, building materials, equipment, fixtures, manufactured goods, machinery, and parts for the purposes of constructing all or any portion of a nuclear security enterprise, as such term is defined in the bill, that is located in Kansas City.

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

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SOURCES OF INFORMATION

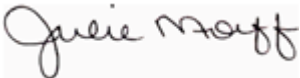
Department of Revenue

Office of Administration - Budget and Planning

Department of Natural Resources

Missouri Department of Conservation

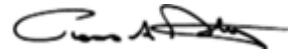
City of Kansas City



Julie Morff

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March 4, 2024