

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0321S.09A  
Bill No.: SS for SCS for HB 225 with SA 3, SA 4, SA 5, SA 6 & SA 7  
Subject: Ambulances And Ambulance Districts; Crimes And Punishment; Economic Development; Economic Development, Department Of; Education, Higher; Emergencies; Federal - State Relations; Health And Senior Services, Department Of; Highway Patrol; Highway Patrol; Hospitals; Interstate Cooperation; Kansas City; Law Enforcement Officers And Agencies; Licenses - Miscellaneous; Licenses - Miscellaneous; Motor Vehicles; Public Safety, Department Of; Revenue, Department Of; Saint Louis City; Sexual Offenses; Sexual Offenses; State Employees; Taxation And Revenue - General; Taxation And Revenue - Sales And Use; Transportation; Workers' Compensation  
Type: Original  
Date: May 7, 2025

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Bill Summary: Allows the chief law enforcement executive in any jurisdiction to request assistance from another jurisdiction, including a jurisdiction outside the state of Missouri.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>				
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Fully Implemented (FY 2031)</b>
General Revenue*	(Unknown, more or less than \$1,056,495)	(Unknown, more or less than \$1,579,027)	(Unknown, more or less than \$2,152,5375)	(Unknown, more or less than \$4,654,382)
<b>Total Estimated Net Effect on General Revenue</b>	<b>(Unknown, more or less than \$1,056,495)</b>	<b>(Unknown, more or less than \$1,579,027)</b>	<b>(Unknown, more or less than \$2,152,5375)</b>	<b>(Unknown, more or less than \$4,654,382)</b>

\***Oversight** notes GR cost include transfer out from DHEWD to the Public Safety Recruitment and Retention Fund (§173.2655) starting in FY27 and increases to the Line of Duty Compensation Act from §287.243.

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>				
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Fully Implemented (FY 2031)</b>
Various State Funds	Less than \$250,000	Less than \$250,000	Less than \$250,000	Less than \$250,000
Public Safety Recruitment and Retention Fund	\$0	\$0	\$0	\$0
University of Missouri Healthcare	Up to \$60,000	Up to \$60,000	Up to \$60,000	Up to \$60,000
Colleges and Universities	\$0	\$0 or More or less than \$630,202	\$0 or More or less than \$1,323,384	\$0 or More or less than \$3,818,622
<b>Total Estimated Net Effect on Other State Funds</b>	<b>More or Less than \$60,000</b>	<b>More or Less than \$690,202</b>	<b>More or Less than \$1,383,384</b>	<b>More or Less than \$3,878,622</b>

Numbers within parentheses: () indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>				
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Fully Implemented (FY 2031)</b>
<b>Total Estimated Net Effect on All Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>				
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Fully Implemented (FY 2031)</b>
General Revenue	3 FTE	3 FTE	3 FTE	3 FTE
<b>Total Estimated Net Effect on FTE</b>	<b>3 FTE</b>	<b>3 FTE</b>	<b>3 FTE</b>	<b>3 FTE</b>

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

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>				
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Fully Implemented (FY 2031)</b>
<b>Local Government</b>	<b>Unknown, more or less than (\$166,667)</b>	<b>Unknown, more or less than \$10,178,197</b>	<b>Unknown, more or less than \$16,102,642</b>	<b>Unknown, more or less than \$16,102,642</b>

## **FISCAL ANALYSIS**

### **ASSUMPTION**

#### **§43.080 – Highway Patrol salary increases**

In response to a previous version, officials from the **Department of Public Safety - Missouri Highway Patrol (MHP)** 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.

**Oversight** notes the provisions of this proposal only require the superintendent to include a comparison of salaries of police officers employed by law enforcement agencies in surrounding states.

#### **§43.505 – Changes to reporting requirements**

Officials from the **Missouri Highway Patrol (MHP)** state §43.505.2(5) & (6) will have a fiscal impact on their organization.

The proposed modification to §43.505.2(5) and §43.505.2(6) would require the Uniform Crime Reporting (UCR) program to create new reporting mechanisms in order to distribute the data to the various individuals, committees, and locations. This would require the Patrol's UCR vendor to develop these new reporting mechanisms at an estimated cost of \$9,000.

The vendor report developer is contracted at the base rate of \$900/day to build custom reports. It is estimated §43.505.2(5) would require five business days to complete, totaling \$4,500. In addition, it is estimated the proposed by changes to §43.505.2(6) would also require five business days to complete at a cost of \$4,500. While the implementation of §43.505.2(5) is not until January 1, 2026, and the implementation of §43.505.2(6) is not scheduled until January 1, 2027, the MHP would request completion of these builds immediately following the bill becoming law. This would allow for the testing of the systems, training of personnel, and the mitigation of any increase in rates from the contracted vendor.

**Oversight** has no information to the contrary. Oversight assumes the MHP would be able to absorb the minimal cost of \$9,000 within existing funding levels and will present no fiscal impact to the Patrol for fiscal note purposes.

#### **§§44.087 & 300.100 & 304.022 - Law Enforcement Assistance from Another Jurisdiction & Siren Use for Emergency Vehicles**

In response to a previous version, officials from the **Department of Labor and Industrial Relations**, the **Department of Revenue** and **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.

In response to similar legislation from 2023, Perfected HCS for HB 1015, officials from the **St. Joseph Police Department** 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.

§§84.540 & 84.570 – Police Reserve Force

**Oversight** did not receive any responses and cannot estimate the fiscal impact for these provisions. Upon the receipt of additional responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note.

**Section 94.900 - Sales Tax(es) for Public Safety**

Officials from the **Department of Revenue (DOR)** note the following:

*City of Sunrise Beach*

This proposal allows a village with more than four hundred thirty but fewer than four hundred eighty inhabitants and partially located in a county with more than forty thousand but fewer than fifty thousand inhabitants and with a county seat with more than two thousand but fewer than six thousand inhabitants to adopt a sales tax for the purpose of funding public safety. DOR believes this is Sunrise Beach.

DOR records show that Sunrise Beach has taxable sales of:

<b>Fiscal Year</b>	<b>Jul-Sept</b>	<b>Oct-Dec</b>	<b>Jan-Mar</b>	<b>April- June</b>	<b>Total</b>
2020	\$5,838,331	\$13,526,486	\$15,734,969	\$7,228,722	\$42,328,508
2021	\$7,048,910	\$13,555,591	\$15,540,917	\$8,049,232	\$44,194,651
2022	\$7,048,393	\$14,467,865	\$16,470,014	\$7,610,478	\$45,596,750
2023	\$7,724,185	\$16,244,642	\$20,493,780	\$9,592,952	\$54,055,558

The Department notes this proposal allows up to a one-half of one percent sales tax. For the fiscal impact DOR will assume the one-half of one percent sales tax is adopted. However, for informational purposes DOR is showing how much would be collected if they just chose full one-half percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount the Sunrise Beach would collect, and the fee retained by DOR as:

<b>Fiscal Year</b>	<b>Total Sales</b>	<b>Total Collections</b>	<b>DOR 1% Fee</b>	<b>Final Collection</b>
2026	\$57,364,191	\$286,821	\$2,868	\$283,953
2027	\$58,511,475	\$292,557	\$2,926	\$289,632
2028	\$59,681,704	\$298,409	\$2,984	\$295,424

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Sunrise Beach	1/2 of 1% Tax	
<b>Fiscal Year</b>	<b>DOR 1%</b>	<b>Local Collection</b>
2026	\$0	\$0
2027 (8 months)	\$1,950	\$193,088
2028	\$2,984	\$295,424

\*Effective Date 8/28/2025

#### *City of Hannibal*

The legislation states any city with more than sixteen thousand but fewer than eighteen thousand inhabitants and located in more than one county can impose a sales tax for public safety services. DOR believes that the Cities of Hannibal and Sikeston are the ones allowed the sales tax.

DOR records show that the City of Hannibal has taxable sales of:

<b>Fiscal Year</b>	<b>Jul-Sept</b>	<b>Oct-Dec</b>	<b>Jan-Mar</b>	<b>April- June</b>	<b>Total</b>
2020	\$69,982,368.93	\$87,152,350.18	\$85,155,681.85	\$87,018,478.50	\$329,308,879.46
2021	\$81,082,721.86	\$93,364,299.02	\$92,954,006.96	\$97,111,124.68	\$364,512,152.52
2022	\$81,170,292.21	\$100,642,087.33	\$100,479,879.44	\$102,098,456.41	\$384,390,715.39
2023	\$93,944,023.14	\$105,473,477.82	\$98,614,294.11	\$102,438,199.94	\$400,469,995.01

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Hannibal would collect, and the fee retained by DOR as:

<b>Fiscal Year</b>	<b>Total Sales</b>	<b>Total Collections</b>	<b>DOR 1% Fee</b>	<b>Final Collection</b>
2026	\$424,981,962	\$2,124,910	\$21,249	\$2,103,661
2027	\$433,481,602	\$2,167,408	\$21,674	\$2,145,734
2028	\$442,151,234	\$2,210,756	\$22,108	\$2,188,649

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Hannibal	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$14,449	\$1,430,489
2028	\$22,108	\$2,188,649

\*Effective Date 8/28/2025

### *City of Sikeston*

DOR records show that the City of Sikeston has taxable sales of:

<b>Fiscal Year</b>	<b>Jul-Sept</b>	<b>Oct-Dec</b>	<b>Jan-Mar</b>	<b>April- June</b>	<b>Total</b>
2020	\$77,014,327.29	\$87,785,994.44	\$83,655,316.11	\$84,822,741.37	\$333,278,379.21
2021	\$88,403,514.59	\$95,942,003.77	\$93,652,632.85	\$100,823,372.16	\$378,821,523.37
2022	\$90,545,427.58	\$98,830,654.31	\$97,693,783.35	\$99,809,523.86	\$386,879,389.10
2023	\$98,404,739.52	\$101,042,378.99	\$97,451,516.39	\$101,029,487.09	\$397,928,121.99

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Sikeston would collect, and the fee retained by DOR as:

<b>Fiscal Year</b>	<b>Total Sales</b>	<b>Total Collections</b>	<b>DOR 1% Fee</b>	<b>Final Collection</b>
2026	\$422,284,506	\$2,111,423	\$21,114	\$2,090,308
2027	\$430,730,197	\$2,153,651	\$21,537	\$2,132,114
2028	\$439,344,801	\$2,196,724	\$21,967	\$2,174,757

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Sikeston	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$14,358	\$1,421,410
2028	\$21,967	\$2,174,757

\*Effective Date 8/28/2025

#### City of Moberly

The legislation states any city with more than twelve thousand five hundred but fewer than fourteen thousand inhabitants and located in a county seat with more than twenty-two thousand but fewer than twenty-five thousand and with a county seat with more than nine hundred but fewer than one thousand four hundred inhabitants can impose a sales tax for public safety services. DOR believes that the City of Moberly is the one allowed the sales tax.

DOR records show that the City of Moberly has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$55,859,356.06	\$66,129,963.24	\$63,232,963.70	\$64,320,765.28	\$249,543,048.28
2021	\$64,437,630.42	\$69,254,646.34	\$68,914,973.65	\$73,071,081.41	\$275,678,331.82
2022	\$65,016,796.49	\$72,708,115.63	\$73,181,876.80	\$76,137,546.66	\$287,044,335.58
2023	\$71,062,661.33	\$76,973,260.28	\$76,239,424.62	\$78,417,427.60	\$302,692,773.83

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Moberly would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$321,219,993	\$1,606,100	\$16,061	\$1,590,039
2027	\$327,644,393	\$1,638,222	\$16,382	\$1,621,840
2028	\$334,197,281	\$1,670,986	\$16,710	\$1,654,277

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Moberly	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$10,921	\$1,081,226
2028	\$16,710	\$1,654,277

\*Effective Date 8/28/2025

### *City of Joplin*

The legislation states any city with more than fifty-one thousand but fewer than fifty-eight thousand inhabitants and located in more than one county can impose a sales tax for public safety services. DOR believes that the City of Joplin is the one allowed the sales tax.

DOR records show that the City of Joplin has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$333,332,340.53	\$350,430,676.71	\$379,642,023.94	\$411,620,125.33	\$1,475,025,166.51
2021	\$397,523,397.19	\$434,444,664.37	\$400,127,308.43	\$427,402,675.08	\$1,659,498,045.07
2022	\$384,224,088.04	\$430,650,070.85	\$436,430,186.68	\$447,415,995.47	\$1,698,720,341.04
2023	\$395,327,695.61	\$434,284,211.14	\$425,811,465.94	\$456,135,462.81	\$1,711,558,835.50

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Joplin would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$1,816,319,929	\$9,081,600	\$90,816	\$8,990,784
2027	\$1,852,646,327	\$9,263,232	\$92,632	\$9,170,599
2028	\$1,889,699,254	\$9,448,496	\$94,485	\$9,354,011

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Joplin	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$61,755	\$6,113,733
2028	\$94,485	\$9,354,011

\*Effective Date 8/28/2025

### *City of Nevada*

The legislation states any city with more than eight thousand but fewer than nine thousand inhabitants and that is the county seat of a county with more than nineteen thousand but fewer than twenty-two thousand inhabitants can impose a sales tax for public safety services. DOR believes that the City of Nevada is the one allowed the sales tax.

DOR records show that the City of Nevada has taxable sales of:

<b>Fiscal Year</b>	<b>Jul-Sept</b>	<b>Oct-Dec</b>	<b>Jan-Mar</b>	<b>April- June</b>	<b>Total</b>
2020	\$38,208,694.67	\$44,612,841.38	\$43,665,437.02	\$42,989,997.53	\$169,476,970.60
2021	\$43,931,886.61	\$49,116,769.20	\$46,410,825.68	\$48,826,592.05	\$188,286,073.54
2022	\$43,446,517.76	\$51,704,817.34	\$51,124,401.71	\$52,879,021.88	\$199,154,758.69
2023	\$48,624,132.46	\$53,461,869.83	\$51,767,031.79	\$56,676,504.57	\$210,529,538.65

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Nevada would collect, and the fee retained by DOR as:

<b>Fiscal Year</b>	<b>Total Sales</b>	<b>Total Collections</b>	<b>DOR 1% Fee</b>	<b>Final Collection</b>
2026	\$223,415,631	\$1,117,078	\$11,171	\$1,105,907
2027	\$227,883,943	\$1,139,420	\$11,394	\$1,128,026
2028	\$232,441,622	\$1,162,208	\$11,622	\$1,150,586

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Nevada	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0

2027 (8 months)	\$7,596	\$752,017
2028	\$11,622	\$1,150,586

\*Effective Date 8/28/2025

### *City of Lamar Heights*

The legislation states any city with more than one hundred sixty-five but fewer than one hundred eighty-five inhabitants and located in a county with more than eleven thousand but fewer than twelve thousand five hundred inhabitants and with a county seat with more than four thousand but fewer than five thousand inhabitants can impose a sales tax for public safety services. DOR believes that the City of Lamar Heights is the one allowed the sales tax.

DOR records show that the City of Lamar Heights has taxable sales of:

<b>Fiscal Year</b>	<b>Jul-Sept</b>	<b>Oct-Dec</b>	<b>Jan-Mar</b>	<b>April- June</b>	<b>Total</b>
2020	\$1,817,966	\$2,189,249	\$2,373,148	\$2,130,580	\$8,510,943
2021	\$2,045,983	\$2,822,869	\$2,614,191	\$2,369,169	\$9,852,212
2022	\$1,885,280	\$2,480,837	\$2,585,680	\$2,303,376	\$9,255,174
2023	\$2,200,767	\$2,459,902	\$2,897,947	\$2,858,055	\$10,416,672

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Lamar Heights would collect, and the fee retained by DOR as:

<b>Fiscal Year</b>	<b>Total Sales</b>	<b>Total Collections</b>	<b>DOR 1% Fee</b>	<b>Final Collection</b>
2026	\$11,054,255	\$55,271	\$553	\$54,719
2027	\$11,275,340	\$56,377	\$564	\$55,813
2028	\$11,500,847	\$57,504	\$575	\$56,929

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so we estimate an impact for FY 2027 of 8 months.

Lamar Heights	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$376	\$37,209
2028	\$575	\$56,929

\*Effective Date 8/28/2025

### Lake Lotawana

The legislation states any city with more than two thousand one hundred fifty but fewer than two thousand four hundred inhabitants that is located in a county with more than seven hundred thousand but fewer than eight hundred thousand inhabitants can impose a sales tax for public safety services. DOR believes that Lake Lotawana is the one allowed the sales tax.

DOR records show that Lake Lotawana has taxable sales of:

<b>Fiscal Year</b>	<b>Jul-Sept</b>	<b>Oct-Dec</b>	<b>Jan-Mar</b>	<b>April- June</b>	<b>Total</b>
2020	\$4,237,462.45	\$5,764,490.42	\$7,227,825.21	\$6,570,236.77	\$23,800,014.85
2021	\$6,205,942.38	\$8,193,663.95	\$8,441,331.69	\$7,171,039.86	\$30,011,977.88
2022	\$5,848,656.54	\$9,016,387.85	\$11,077,226.03	\$9,420,724.46	\$35,362,994.88
2023	\$9,203,958.65	\$11,995,471.28	\$10,883,069.23	\$9,637,639.82	\$41,720,138.98

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Lake Lotawana would collect, and the fee retained by DOR as:

<b>Fiscal Year</b>	<b>Total Sales</b>	<b>Total Collections</b>	<b>DOR 1% Fee</b>	<b>Final Collection</b>
2026	\$44,273,745	\$221,369	\$2,214	\$219,155
2027	\$45,159,220	\$225,796	\$2,258	\$223,538
2028	\$46,062,405	\$230,312	\$2,303	\$228,009

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 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, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so we estimate an impact for FY 2027 of 8 months.

Lake Lotawana	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$1,505	\$149,025
2028	\$2,303	\$228,009

\*Effective Date 8/28/2025

If any of these cities pass a sales tax the Department will need to make changes to the department's Revenue Premier system, Rate Manager system, MyTax portal system, Avalara Sales and use tax rate map, and website changes. These changes are estimated at \$1,832 per system change (\$7,328) per city that passes the sales tax.

**Oversight** notes DOR anticipates administrative costs of (\$7,328) per city that passes the sales tax. Therefore, Oversight will show a range of potential costs to DOR of \$0 (not approved by voters) up to (\$58,624) (\$7,328 x 8 cities).

In response to similar legislation from this year, SCS for SB 104, officials from the **Office of Administration - Budget and Planning (B&P)** note Section 94.900.1(1) - The bill allows the following political subdivisions to establish a 0.5% sales tax for the purpose of public safety.

- (n) – The Village of Sunrise Beach
- (o) – The Cities of Hannibal and Sikeston
- (p) – The City of Moberly
- (q) – The City of Joplin
- (r) – The City of Nevada

B&P defers to the local government for the fiscal impact. DOR's retained collection fee will increase TSR because DOR will be able to collect its 1% administration fee for handling the collection and to DOR for more specific estimates of actual collection costs.

#### §173.2655 & SA 7 - Public Safety Recruitment and Retention Act

Officials from the **Department of Higher Education and Workforce Development (DHEWD)** assume this legislation creates two new sections, 173.2655 and 173.2660, which establishes the "Public Safety Recruitment and Retention Act." This act creates a grant for public safety officers and first responders (dispatchers, EMTs, fire fighters, paramedics, and police officers) to cover the cost of tuition and fees at Missouri public postsecondary institutions after working for 6 years, and for their dependents after working 10 years.

According to data from the U.S. Bureau of Labor Statistics' Occupational Employment and Wage Statistics Program (BLS – OEWS), there are 29,050 full-time public safety officers and first responders in the state (3,190 dispatchers, 3,670 EMTs, 5,570 fire fighters, 3,550 paramedics, and 13,070 police officers). Although the legislation limits this award to those with at least six years of service, the best available data, from Zippia.com, indicates that just over 44

percent of public safety officers and first responders have been on the job for at least five years, and that 47.5 percent have below a bachelor's degree. Assuming a three percent utilization rate for those meeting the eligibility criteria, the department estimates that **183 individuals** would be eligible ( $29,050 * 44.2$  percent with eligible service \*  $47.5$  percent below a bachelor's degree \*  $3$  percent utilization).

Additionally, this allows the dependents of public safety officers and first responders, who have at least 10 years of service (19 percent), to receive this grant, which would include spouses and children. According to Pew Research, about 53 percent of individuals are married, and Census data indicates that 68 percent of adults have below a bachelor's degree. Applying national enrollment trends by age on the population, they estimate that around three percent of Missourians between the ages of 25 and 64 attend college, which would result in **60 eligible spouses** ( $29,050 * 19$  percent with 10 years of service \*  $53$  percent that are married \*  $68$  percent below a bachelor's degree \*  $3$  percent utilization). Further, Pew Research estimates that 19 percent of families have children, and the average family size is 1.9 children. Of those, roughly 9.5 percent are 18-24, of which 80 percent will stay in state and 60 percent will attend a public postsecondary institution, resulting in **91 eligible children** ( $29,050 * 19$  percent with 10 years of service \*  $19$  percent with children \*  $1.9$  children \*  $9.5$  percent of college going age \*  $80$  percent staying in-state \*  $60$  percent attending a public college or university).

This results in **334 individuals eligible for the award**. If they assume that roughly 32 percent attend community colleges (where tuition and fees average \$5,140 a year for full-time students) and 68 percent attend a public four-year institution (where tuition and fees average \$11,418.73 a year for full-time students), they get a total of \$3.13 million. Because these individuals have been working in their positions at least six years, the department does not believe they would be Pell or Fast Track eligible, and only a negligible amount would be eligible to receive a small Access Missouri award.

Upon further inquiry, DHE provided ITSD estimate. **OA-ITSD** states the project would take 1,587.60 hours at a contract rate of \$105 for a total cost of **\$166,698** in FY 2026 with on-going support costs of **\$34,173** in FY 2027 and **\$35,027** in FY 2028.

**Oversight** notes DHEWD is assuming a three percent utilization rate for those meeting the eligibility criteria. Oversight has calculated the below based on DHEWD's methodology to show a range of utilization rates. However, Oversight is unable to determine how many individuals will be eligible or utilize the grant. Oversight further assumes transfers-in and grants provided will net to \$0.

Percentage utilization/ individuals eligible	Cost
1% / 111	\$1,043,333
2% / 222	\$2,086,667
<b>3% / 334</b>	<b>\$3,138,180</b>
6% / 518	\$6,260,000
9% / 640	\$9,390,000
12% / 883	\$12,520,000

**Oversight** notes DHEWD is assuming a three percent utilization rate for those utilizing these programs. Oversight assumes there will be a gradual rise in participation as students receive the award over several years and new students are added to the participant group; therefore, Oversight will reflect a step up in participation. In response to similar legislation HCS for HB Nos. 1514, 1525, and 1527, DHE provided the average award amounts for students receiving the award, which included a 5% inflation rate for award amounts. Therefore, using their estimates and Oversight calculations for stepped up participation, Oversight will reflect the cost below:

R&R	FY26	FY27	FY28	FY29	FY30	FY31
student	0	67	134	200	267	334
avg. award	\$0	\$9,406	\$9,876	\$10,370	\$10,889	\$11,433
award sub.	\$0	\$630,202	\$1,323,384	\$2,074,000	\$2,907,363	\$3,818,622

In response to a previous version, officials from the **University of Missouri System (UM)** assume that 120 credit hours tuition cost \$54,600 in academic year 2025. This fiscal impact would be this amount multiplied by the number of students who were eligible to receive this waiver, which they cannot estimate at this time.

**Oversight** notes the University of Missouri's response indicates an average cost per credit hour of \$455 (\$54,600/ 120 hours) for academic year 2025.

In response to a previous version, officials from **Northwest Missouri State University** assumed potential material fiscal impact; volume is unknown and state funding is not guaranteed; also costly to manage because their system will not automatically manage the criteria for eligibility and continuation; the five-year residency in MO will be difficult to track and they will not be able to utilize the debt offset in MO so there will ultimately be no payback of the funds.

**Oversight** assumes this award could act as an incentive for students to attend college and community colleges. However, it is unclear how many students would have already been college bound and what percentage would attend only due to this new incentive. Therefore, Oversight assumes there could be an increase in student enrollment which would result in an increase in revenue to the colleges and community colleges for \$0 to Unknown.

Officials from **DHEWD** estimate that the fiscal impact for FY 2026 is between zero and \$241,673, to stand up the program. The department estimates this program will go into effect in

FY 2027 and estimates the fiscal impact to be between zero and \$3.26 million. Assuming an annual inflationary increase of five percent per year, the costs for FY 2028 would range from zero to \$3.66 million.

In response to a previous version, officials from the **Office of Administration - Budget and Planning** assumed this proposal creates the "Public Safety Recruitment and Retention Fund" to support public safety tuition awards. This fund does not have a dedicated source; transfers from General Revenue would be subject to appropriation. There are no limits on awards and is subject to appropriation. There is no direct impact on Total State Revenues.

In response to a previous version, officials from the **Department of Public Safety – Directors Office (DPS-DO)** assume the proposal will have no fiscal impact on their organization.

The DPS provided the current number of commissioned peace officers (law enforcement officer) count in the table below.

Full-time Peace Officers	14,307
Reserve Peace Officers	1,568
Officers Not Working and Not Expired	7,833
Active Agencies	597
Firefighters	22,000

§173.2660 and SA 7 - provisions for "Public Safety Recruitment and Retention Act"

In response to a previous version, officials from **DHEWD** assume section 173.2660 requires the recipients of this award to remain in the state for five years and provide tax documentation to the department. For those who fail to remain in Missouri or file taxes over this five-year period, the grant would convert to a loan, which would require repayment. The department would need to contract with a loan servicer to handle this repayment and estimates that initial costs include at least \$20,000 in set up fees, and that ongoing costs would include \$25 per loan for onboarding and \$3.50 per loan per month servicing fee. Beyond the initial set up fees, these costs will not be immediate and will only be incurred later in the life of the program.

**Oversight** notes the servicer of the loans shall be the **Missouri Higher Education Loan Authority (MOHELA)** of the State of Missouri. However, without a response from MOHELA, Oversight will reflect the estimated impact by DHEWD in the fiscal note of \$20,000 in FY 2027 for loan servicing set up fee and a zero (no repayments) or unknown cost starting in FY 2028.

**Oversight** notes, if a recipient of the award does not remain a Missouri resident for five years after accepting the award and does not garnish tax returns the recipient agreed that the award would be treated as a loan. Therefore, Oversight assumes repayment of the award through this loan process will result in a income to the Public Safety Recruitment and Retention Fund as \$0 to Unknown as it is unclear how many award recipients would be in violation.

In response to a previous version, officials from the **Office of the State Treasurer** assumed that there will be no fiscal impact. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

§§ 190.053, 190.076, 190.109, 190.112 and 190.166 - Emergency medical services

Officials from the **Department of Health and Senior Services (DHSS)** state Section 190.053.2 of the proposed legislation requires ambulance district board members to complete three hours of continuing education training for each term of office. Training shall be offered by a statewide association or program approved by the State Advisory Council on Emergency Medical Services. This will require the Department of Health and Senior Services (DHSS), Division of Regulation and Licensure's (DRL) Bureau of Emergency Medical Services (BEMS) to verify ambulance district board member training records through the licensure application review process and during inspections.

The proposed legislation modifies provisions relating to emergency medical services. Sections 190.109.6(12) and 190.109.6(13) require the Department of Health and Senior Services, Bureau of Emergency Medical Services (BEMS) to promulgate rules related to the requirements for a ground ambulance service license including "participation with regional emergency medical services advisory committees" and "ambulance service administrator qualifications."

Section 190.112 requires licensed ambulance services to identify an individual to DHSS who will serve as the ambulance service administrator responsible for ambulance service operations and staffing. Additionally, the identified administrator is required to complete 40 initial training hours and two hours of continuing education annually related to the operations of an ambulance service. Training shall be offered by a statewide association or program approved by the State Advisory Council on Emergency Medical Services. Individuals serving as an ambulance service administrator as of August 28, 2025, will have until January 1, 2026, to demonstrate compliance with these provisions. This will require BEMS to verify training records through the licensure application review process for the individual administrator and the ambulance service, as well as during inspections of the ambulance service.

Section 190.166.3 of the proposed legislation requires the department to "provide notice of any determination by the department of insolvency or insufficiency of operations of a license holder to other license holders operating in the license holder's vicinity, members of the general assembly who represent the license holder's service area, the governing officials of any county or municipal entity in the license holder's service area, the appropriate regional emergency medical services advisory committee, and the state advisory council on emergency medical services." The BEMS has the ability to mail or email a notice to all entities required by this section.

Section 190.166.4 of the proposed legislation requires the department to "immediately engage with other license holders in the area to determine the extent to which ground ambulance service

may be provided to the affected service area during the time in which the license holder is unable to provide adequate services, including any long-term service arrangements.”

It is assumed that the Department can absorb the costs of this bill with current resources. However, if the workload significantly increased or other legislation was enacted, additional resources would be requested through the appropriation process.

**Oversight** does not have any information to the contrary. Therefore, Oversight assumes DHSS will be able to perform any additional duties required by this proposal with current staff and resources and will reflect no fiscal impact to DHSS for fiscal note purposes.

§190.800 - Ground ambulance service reimbursement allowance tax

In response to similar legislation from the current session (HB 1133), officials from the **University of Missouri Health Care (UMHC)** provided an updated response stating they have reviewed the proposed legislation and have determined that, as written, using the State MMIS (Medicaid Management Information System) data for CY2023 the positive benefit would be \$35,000 and using the State MMIS data for CY2024 the positive benefit would be \$60,000.

**Oversight** notes the UMHC would have a positive benefit of up to \$60,000 annually from the enhanced fee reimbursement.

Officials from the **Department of Social Services** state the passage of the proposed legislation would allow a new ground ambulance provider to pay an ambulance service reimbursement allowance tax. By adding this provider, the MO HealthNet Division (MHD) estimates that there would be a net increase in revenue in the Ambulance Federal Reimbursement Allowance (AFRA) fund. However, this would be offset by a decrease in the GR amount by that same amount annually. FY26 Total: \$0 (GR: (\$35,000) – (\$60,000); AFRA: \$35,000 - \$60,000).

Upon further inquiry, **Oversight** notes this would be an unknown savings to GR.

§ 197.135 - Specialty hospital forensic examinations of victims of sexual offenses

Officials from the **Department of Health and Senior Services** state Section 197.135.7 of the proposed legislation exempts specialty hospitals from Sections 192.2520 and 197.135, RSMo, which set forth the mandatory forensic exams and evidence collection for sexual assaults and being part of the Sexual Assault Network tele-reporting. Specialty hospitals would be exempt only if they have a policy to transfer those patients to an acute care hospital with an Emergency Department. The Division of Regulation and Licensure’s (DRL) Section for Health Standards and Licensure (HSL) is responsible for conducting inspections of hospitals. Should the proposed legislation become law, HSL would make review of this policy part of the inspection protocol. Adding this component to inspection protocol would be within the normal ebb and flow of work scope.

It is assumed that the Department can absorb the costs of this bill with current resources. However, if the workload significantly increased or other legislation was enacted, additional resources would be requested through the appropriation process.

**Oversight** does not have any information to the contrary. Therefore, Oversight assumes DHSS will be able to perform any additional duties required by this proposal with current staff and resources and will reflect no fiscal impact to DHSS for fiscal note purposes.

§287.243 – Line of Duty Compensation Act

In response to a previous version, officials from the **Department of Public Safety – Director’s Office (DPS – DO)** deferred to the DOLIR for the potential fiscal impact of this proposal.

Officials from the **Department of Labor and Industrial Relations (DOLIR)** state the Division of Worker’s Compensation expects an increased requirement to General Revenue due to the increased claims amount. Expected increase is between \$200,000 and \$400,000. Additionally, section 287.243.3 RSMo appears to create an ambiguity as to whether the statute of limitations for a claim is one year or two years, because the bill amends only one of the two references to “one year” in that subsection. An extension of the statute of limitations from one year to two years could increase the number of claims filed and appealed. The Labor and Industrial Relations Commission anticipates that it would be able to absorb that increase in appeals with its current number of FTEs.

**Oversight** notes, based on information requested for a Sunset Review (2024), DOLIR provided the following information related to line of duty compensation claims paid for fiscal years FY 2019 through FY 2024, as shown in the table below:

<b>Fiscal Year</b>	<b>Total Claims</b>	<b>Total Paid</b>
2019	8	\$200,000
2020	6	\$150,000
2021	10	\$250,000
2022*	24	\$600,000
2023	8	\$200,000
2024	6	\$150,000
Total	62	\$1,550,000

\*Seventeen of the 24 payments were due to COVID-19.

DOLIR further stated that while there are no outstanding claims at this time, there are currently five cases on appeal. Additionally, four (4) pending cases for FY 2025 have been received to date.

In response to a previous version, officials from the **Office of Administration (OA)** state §287.243.3 increases the workers' compensation benefit for the death of a public safety officer killed in the line of duty from \$25,000 to \$100,000. This would increase expenses to the state in

workers' compensation cases where such benefits are due. Potential costs to the state are unknown; as, it would depend on the facts and circumstances of each case.

**Oversight** notes it is unknown how many individuals may be killed in the line of duty in any particular year; however, the annual average has been 8  $[(8+6+10+6+8) / 5]$  excluding FY 2022, due to the increase in COVID related deaths. Currently, the amount of compensation per claimant is \$25,000. This proposal increases the payout to \$100,000. Oversight estimates the increased cost at \$600,000 (8 claimants times \$75,000) per year beginning in FY 2026.

**Oversight** notes the compensation shall be adjusted annually by the percent increase in the Consumer Price Index. Assuming 2% inflation per year, Oversight estimates the following impact for FY 2027 and FY 2028 respectively \$612,000 and \$624,240.

In response to a previous version, officials from the **Joplin School District** 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 these agencies.

In response to a previous version, officials from the **Northwest Missouri State University** assumed that if there is a death while on duty, or a death while the first responder is going to or from work, there would have a fiscal impact to the University and Workers Compensation Carrier. The amount would vary depending on the number of dependents.

**Oversight** notes we are responsible for providing a Sunset Report pursuant to Section 23.253 RSMo and will be able to absorb the cost with the current budget authority.

#### §324.009 – Professional Licensing

In response to similar legislation from this year, Perfected SS for SB 61, officials from the **Department of Revenue** and **Missouri Gaming Commission** 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.

#### § 537.038 - Modifies the immunity from liability for care or assistance rendered in emergency

In response to similar legislation from the year, Perfected SS for SB 7, officials from the **Attorney General's Office** and the **Office of the State Courts Administrator** 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 for this section.

§574.207 – Offense of interference with a first responder

In response to a previous version, officials from the **Office of Attorney General (AGO)** assumed any potential litigation costs arising from this proposal can be absorbed with existing resources. The AGO may seek additional appropriations if the proposal results in a significant increase in litigation or investigation costs.

**Oversight** does not have any information to the contrary. Therefore, Oversight assumes the AGO will be able to perform any additional duties required by this proposal with current staff and resources and will reflect no fiscal impact to the AGO for fiscal note purposes.

**Oversight** notes the provisions of §574.207.2 provide that a person who interferes with a first responder is guilty of a class A misdemeanor. Class A misdemeanors carry a penalty of \$2,000 for each offense in addition to any individual county/municipal fees and court costs. The fine revenue for the offense goes to local school funds and court costs go to various state and local funds. Oversight assumes there will be some (less than \$250,000) amount of fine revenue from violations of the statute. Therefore, the impact to various state funds and local governments will be presented as less than \$250,000. For simplicity, Oversight will not reflect the possibility that fine revenue paid to school districts may act as a subtraction in the foundation formula.

Below are examples of some of the state and local funds which court costs are distributed:

<b>Fee/Fund Name</b>	<b>Fee Amount</b>
Basic Civil Legal Services Fund	\$8.00
Clerk Fee	\$15.00 (\$12 State/\$3 County)
County Fee	\$25.00
State Court Automation Fund	\$7.00
Crime Victims' Compensation Fund	\$7.50
DNA Profiling Analysis Fund	\$15.00
Peace Officer Standards and Training (POST) Fund	\$1.00
Motorcycle Safety Trust Fund	\$1.00
Brain Injury Fund	\$2.00
Independent Living Center Fund	\$1.00
Sheriff's Fee	\$10.00 (County)
Prosecuting Attorney and Circuit Attorney Training Fund	\$4.00
Prosecuting Attorney Training Fund	\$1.00 (\$0.50 State/\$0.50 County)
Spinal Cord Injury Fund	\$2.00

§650.040 – MO Violent Crime Clearance Grant Program

Officials from the **Department of Public Safety – Office of the Director (DPS)** state they will need a Grant Specialist to work on this new grant program. Upon further review of this section, subsection 7 requires a contract annually with all 569 law enforcement agencies in the state. The contract and its terms are reviewed, negotiated and implemented every year. This will require at least two (2) additional FTE who are attorneys.

**Oversight** has no information to the contrary. Oversight notes DPS has an attorney on staff and, therefore, assumes DPS would need one (1) additional attorney and a Grant Specialist to perform the work associated with this proposal. DPS may seek additional appropriations if the proposal results in a significant increase in the amount of money appropriated to the grant program resulting in the need for additional FTE.

**Oversight** notes the provisions of this bill create the Missouri Violent Crime Clearance Grant Program within DPS to improve law enforcement strategies and initiatives aimed at increasing violent crime clearance rates. Agencies awarded grant funding must report to DPS annually on the activities carried out to reduce violent crime and improve clearance rates. Therefore, Oversight will present a \$0 or unknown cost to DPS to distribute grant monies to law enforcement and a \$0 or unknown revenue gain to local law enforcement for grant monies received.

In response to similar legislation from this year, HCS for HB 1505, officials from the **Branson Police Department** stated there will be a fiscal impact for the time involved in deriving the statistics required and posting them per the requirements of this bill. The personnel time to accomplish this is estimated at \$20,000 per year.

**Oversight** has no information to the contrary. Therefore, Oversight will an unknown fiscal impact to local police departments.

Senate Amendment #3 - §304.153 – Towing Authorization by Firefighters in St. Louis City

**Oversight** does not anticipate a fiscal impact from this provision.

Senate Amendment #4 - §650.040 – Periodical audits done by the State Auditor

Officials from the **Office of the State Auditor (SAO)** 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 these agencies.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by the SAO.

Senate Amendment #5 - §57.530 – Sheriff’s Deputies of the City of St. Louis

In response to similar legislation from this year, HB 529, officials from the **Sheriff’s Retirement System** assumed the impact is unknown at this time. The sheriff department identified in this legislation is part of the retirement system and benefits are determined based on the salary. This legislation sets the minimum salary for the sheriff not the maximum. Once the salary is known, an impact could be calculated.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the unknown estimate as provided by the Sheriff’s Retirement System.

In response to similar legislation from this year, HB 529, officials from the **City of St. Louis** assumed this proposal would fix the compensation for Sheriff’s deputies within the City of St. Louis to be no less than \$50,000 annually. Based on the number of deputies and salaries included in the FY24 budget this would increase costs of the Sheriff’s department by an estimated \$2.0M per year including pay and benefits. The FY24 budget for the Sheriff authorizes 170 total positions. Of this total there are budgeted 151 deputies with an average salary of \$39,333. The differential between this average salary and the \$50,000 is \$10,667. Multiply this amount by the 151 positions and the total increase in salaries would amount to \$1.6M. Adding fringe benefits (social security, life insurance, pension, etc.) would bring total costs to just over \$2M per year.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by the City of St. Louis.

Senate Amendment #6

Section 57.280, 57.952, 57.955, 57.956, 57.961, 57.967, and 488.438 – Sheriffs’ Retirement System

Officials from the **Sheriffs Retirement System** state the following:

Part 1: Require an additional \$5 for 3rd class counties and \$10 for 1st, 2nd, and 4th class counties to the current \$10 civil processing fee that would be directed the \$5/\$10 to the Retirement fund and increase the cap on the civil fund from \$50,000 to \$75,000. The language will keep the \$50 maximum amount for the fee and allow the remaining amount to be transferred to the Sheriff’s civil fund up to \$75,000 and county General Revenue. This is not new it is simply directing money to an additional fund. This is exempt for St Louis County who does not participate in the retirement plan -- Estimate the \$5/10 would raise just over \$1 million based on FY23 receipts

Part 2: Changes the current 5% contribution language to pre-tax position for the sheriffs

Part 3: Allows \$1.75 of the jail per diem to be sent to the MO Sheriffs Retirement System except for St Louis County who does not participate in the retirement plan. It is hard to estimate the amount that St Louis County receives. We are estimating a reduction at \$500,000 using the FY 24 actual days paid. Once the funding ratio for the MO Sheriffs' Retirement System reaches 90% the per diem rate will be reduced to \$1.00 jail per diem. This is not dependent on additional funding over the FY 25 appropriation -- \$1.75 jail per diem based on the FY 24 target days - \$2.25 million

#### Summary of Funding plan

Jail Per Diem	\$2,252,741
Civil Fee	\$1,092,137
Sheriff Contribution	\$ 500,000
Total Estimate funding	\$3,844,878

**Oversight** will show a \$1.2 million increase in collections to the Sheriffs' Retirement Fund as estimated by the Sheriffs' Retirement System.

**Oversights** notes, per the Department of Correction's Department Request Program Book for FY 2026 (page 106), the number of days billed for cost were 1,572,994 in FY 2024. If counties were to transfer \$1.75 of the reimbursed cost to the Sheriffs' Retirement Fund, the transfer is estimated at \$2,752,740 (1,572,994/ \* \$1.75). This would be a loss to counties and a gain to the Sheriffs' Retirement Fund.

**Oversight** will show the loss to counties and the gain to the Sheriffs' Retirement Fund as estimated by the Sheriffs' Retirement System.

Officials from the **Department of Public Safety – Director's Office** note Section 57.280 creates unknown revenue to the Deputy Sheriffs Salary Supplementation Fund.

**Oversight** notes the Deputy Sheriff Salary Supplementation Fund accounts or moneys collected from charges for service received by county sheriffs under subsection 4 of section 57.280, RSMo. The money in the fund shall be used solely to supplement the salaries, and employee benefits resulting from such salary increases, of county deputy sheriffs.

**Oversight** notes the following receipts for the Deputy Sheriff Salary Supplementation Fund (0913):

FY 2024	\$2,493,184
FY 2023	\$1,771,837
FY 2022	<u>\$1,823,268</u>
Average	\$2,029,430

**Oversight** will show an unknown revenue gain to the Deputy Sheriffs Salary Supplementation Fund as noted by DPS.

Officials from the **Department of Corrections (DOC)** would require the department to deduct \$1.75 per day per offender from bill of cost claims for counties that participate in the sheriff's retirement system. This would require DOC to work with ITSD to update our system to allow these changes. Due to the time frame of this fiscal note and the time frame of implementation proposed in this language, it is unknown what the total cost would be for procurement and the changes to the current system as well as how long implementation of these changes would take.

The language also says that the rate will be reduced when the sheriff's fund reaches 90 percent of the actuarially sound level, however, the counties are only providing that report once a year. This will make it difficult to determine whether the rate should be increased or decreased. In addition, the department verifies and calculates the days for the participating counties once a quarter and then remits the payments. These variances could cause discrepancies in deducting and remitting the correct amounts to the retirement system.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by the DOC.

§§87.140, 87.145, 87.155, 87.260 and 87.350 – The Firefighters' Retirement System of St. Louis City

In response to a similar proposal, HB 205 (2025), officials from the **City of St. Louis** stated the proposed legislation would allow the trustees of the Firemen's Retirement System (FRS, a plan that was frozen in 2013) to act as trustees of the newer Firefighters' Retirement Plan (FRP) which originated in 2013 as part of a pension plan reform effort to address rising costs partly due to failures under the old FRS board. The reform was successful and has reduced pension costs which had been rising to an increasingly greater proportion of operating costs of the Fire Department. The proposed legislation jeopardizes the progress made through this reform effort.

**Oversight** notes this proposal allows the Board of the Firemen's Retirement Plan of St. Louis to act on behalf of all other city firefighter retirement plans in St. Louis City including the Firefighter's Retirement Plan of St. Louis.

**Oversight** assumes any decision by the Board to alter retirement benefits for the Firefighter's Retirement Plan of St. Louis would be an indirect impact. Therefore, Oversight will reflect a zero impact in the fiscal note.

**Oversight** did not receive a response from the Firemen's Retirement Plan of St. Louis or the Firefighter's Retirement Plan of St. Louis related to the fiscal impact of this proposal. Oversight has presented this fiscal note on the best current information available. Upon the receipt of additional responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval to publish a new fiscal note.

### §144.757 – Local Use Tax

In response to similar legislation from this year, HCS for HB 641, officials from the **Office of Administration - Budget and Planning (B&P)** stated this bill defines the term “taxing jurisdiction” to include any county, municipality, or any other political subdivision authorized to impose a local sales tax as defined in any sales tax statute. The references to the governing body of the “county or municipality” is replaced with the new term “taxing jurisdiction”. There is no impact on TSR or the 18(e) calculation.

In response to similar legislation from this year, Perfected SS for SCS for SB 271, officials from the **Department of Revenue (DOR)** state currently, in statute, cities, counties and several other designated districts are allowed to collect a sale or use tax if adopted by their voters. This proposal intends to allow any jurisdiction authorized to collect a sales tax for emergency service districts to also put before the voters the question of whether to collect a use tax for those districts.

DOR records note there are only 8 emergency districts in the state allowed to collect sales tax currently. However, DOR’s interpretation of “emergency services” districts includes ambulance districts (69 districts), fire protection districts (21 districts), and hospital districts (1 district).

It is unclear how many of these districts would want to collect a use tax and to get their citizens to support a use tax. Should any of these districts succeed in adopting a use tax then DOR will collect that money in its normal course of business. It should be noted that DOR is allowed to retain 1% of all sales or use tax money remitted to reimburse our collection costs.

This proposal could result in an unknown revenue to districts that adopt the use tax and therefore, DOR would also benefit by an unknown amount.

**Oversight** will show the potential fiscal impact to locals as \$0 (not approved by voters) to an unknown positive impact (local use tax approved by voters).

**Oversight** notes if a county approves the proposed use tax, DOR is allowed to retain 1% of collections which is deposited into general revenue. Oversight will show the potential fiscal impact to general revenue as \$0 (not approved by voters) to an unknown positive impact (local use tax approved by voters).

### §190.101 – State Advisory Council on Emergency Medical Services

**Oversight** notes in response to similar legislation from this year, Perfected HCS for HB 943, officials from the Department of Health and Senior Services stated this section increases the number of members on the State Advisory Council on Emergency Medical Services from 16 to no more than 23, outlines membership requirements and changes member appointment

responsibility from the Governor to the Director of the Department of Health and Senior Services. Oversight assumes this section will not have a direct fiscal impact on the proposal

§§321.552, 321.554, 321.556 – Taxes for Emergency Services

In response to similar legislation from this year, HCS for HB 1268, officials from **Office of Administration - Budget and Planning (B&P)** assumed these sections remove demographic language from the bill that excludes specific counties in the state from imposing ambulance and fire protection district sales taxes to support emergency services. 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.

In response to similar legislation from this year, Perfected SS for SCS for SB 271, officials from the **Department of Revenue (DOR)** assumed this proposal would allow any governing body of an ambulance or fire protection district to impose a sales tax in an amount up to one percent on all retail sales made in such district. Previously the cap was at one-half of one percent.

This proposal would not allow the districts in Clay, Greene, Jackson, Jefferson, St. Charles County, and St. Louis City to increase their rates. In order to increase their sales tax, the district would be required to hold an election and notify the Department of the increase. The first available election would be April 2026, so the tax would not be collected until October 2026 (FY 2027) and remitted starting November 2026.

DOR notes that DOR is able to retain 1% of all sales tax collected as reimbursement of DOR's collection costs. The amount retained is deposited into general revenue.

DOR notes that some districts already have a sales tax that varies from 0.375% to 0.5%. DOR is unable to predict how many ambulance and fire districts that don't have this sales tax will adopt one. This will not have a fiscal impact on the Department to administer unless a political subdivision adopts the sales tax rate. At that time, it would cost \$7,327 to update our computer system per political subdivision rate change.

This proposal also requires that if a district passes a sales tax, they must adjust their levy to account for this additional funding. Additionally, this proposal establishes procedures that allow citizens to repeal this sales tax in the future. These provisions will not impact DOR.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by DOR for the potential increase in revenue from the 1% administration fee and the cost for computer updates to DOR's system for each political subdivision. Oversight notes in order for the updates to DOR's computer system to reach the \$250,000 threshold, 34 (\$250,000/\$7,327) political subdivisions would need to adopt a new sales tax rate. Those costs would also be offset by the 1% administration fee. Oversight does not have enough information at this time to determine the amount of revenue that would be generated from these political subdivisions if a new sales tax on emergency services is adopted. Therefore, until more

information is available, Oversight will assume the unknown impact to GR will not meet the \$250,000 threshold.

**Oversight** is unclear how many additional governing bodies of these counties would impose a sales tax. Therefore, Oversight will reflect a \$0 (no sales tax adopted) or unknown revenue to these LPS for this proposal.

In response to similar legislation from this year, HCS for HB 1268, officials from the **Kansas City Election Board** stated that depending on when the election is held, costs could range up to \$800,000. The state would pay their pro-rata share based on registered voters.

**Oversight** assumes the timing for an election to adopt a sales tax for emergency services would take place during a regular election cycle (April or November). Therefore, Oversight will assume no direct fiscal impact from this proposal.

Responses regarding the proposed legislation as a whole, as amended

Officials from the **Department of Commerce and Insurance**, the **Department of Economic Development**, the **Department of Elementary and Secondary Education**, the **Department of Mental Health**, the **Department of Natural Resources**, the **Department of Public Safety (Division of Alcohol and Tobacco Control, Capitol Police, Fire Safety, Missouri Gaming Commission)**, the **Department of Social Services**, the **Missouri Department of Agriculture**, the **Missouri Department of Conservation**, the **Missouri Department of Transportation**, the **Missouri National Guard**, the **MoDOT & Patrol Employees' Retirement System**, **Kansas City**, the **Kansas City Police Department**, the **County Employees Retirement Fund**, the **Kansas City Civilian Police Employees' Retirement**, the **Kansas City Police Retirement System**, the **Joint Committee on Administrative Rules**, the **Joint Committee on Public Employee Retirement**, the **Oversight Division**, the **Missouri Office of Prosecution Services**, the **Missouri State Employee's Retirement System**, the **Missouri Lottery Commission** and the **Missouri Consolidated Health Care Plan** 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.

Officials from the **Kansas City Election Board** state the cost to conduct an election is the Kansas City portion of Jackson County is roughly \$800,000. If an election is needed, other than a primary and general election, the State would be responsible for its pro-rata share based on voter registration.

**Oversight** assumes the timing for an election to authorize the provisions within this proposal would take place during a regular election cycle (April or November) to streamline any election costs that would be impacted. Therefore, Oversight will assume no direct fiscal impact from this proposal.

Officials from the **University of Central Missouri** assume an indeterminate fiscal impact with a possible increase in revenue from the implementation of the tuition fund.

In response to a previous version, officials from the **Office of Administration - Administrative Hearing Commission** and the **Department of Public Safety (Missouri Veterans 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.

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.

In response to similar legislation from this year, HCS for HB 1505, officials from the **Office of State Courts Administrator (OSCA)** stated there may be some impact but there is no way to quantify that currently. Any significant changes will be reflected in future budget requests.

**Oversight** notes OSCA assumes this proposal may have some impact on their organization although it can't be quantified at this time. As OSCA is unable to provide additional information regarding the potential impact, Oversight assumes the proposed legislation will have a \$0 to (Unknown) cost to the General Revenue Fund. For fiscal note purposes, Oversight also assumes the impact will be under \$250,000 annually. If this assumption is incorrect, this would alter the fiscal impact as presented in this fiscal note. If additional information is received, Oversight will review it to determine if an updated fiscal note should be prepared and seek approval to publish a new fiscal note.

In response to similar legislation from this year, HCS for HB 1505, officials from the **Office of Attorney General (AGO)** assumed any potential litigation costs arising from this proposal can be absorbed with existing resources. However, the AGO may seek additional appropriations if the proposal results in a significant increase in litigation or investigation.

**Oversight** does not have any information to the contrary. Therefore, Oversight assumes the AGO will be able to perform any additional duties required by this proposal with current staff and resources and will reflect no fiscal impact to the AGO for fiscal note purposes.

In response to similar legislation from this year, HCS for HB 1505, officials from the **City of Osceola** indicated this proposal would have a fiscal impact on their organization. However, **Oversight** notes they provided no information explaining the potential fiscal impact this proposal would have on their organization. Therefore, for fiscal note purposes, Oversight assumes any fiscal impact incurred would be absorbable within current funding levels.

In response to similar legislation from this year, HCS for HB 1505, officials from the **Office of the State Public Defender**, the **Phelps County Sheriff's Department**, the **St. Louis County Police Department** and the **University of Missouri** 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 cities, counties, nursing homes, county assessors, county treasurers, local law enforcement agencies, fire protection districts, ambulance districts, retirement agencies, schools, hospitals, colleges and universities 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 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<b>GENERAL REVENUE FUND</b>				
<u>Potential Revenue Gain §94.900</u> – DOR 1% collection fee – Sunrise Beach, <b>if</b> approved by voters p. 6	\$0	\$0 or up to \$1,950	\$0 or up to \$2,984	\$0 or more or less than \$2,984
<u>Potential Revenue Gain §94.900</u> – DOR 1% collection fee – Hannibal, <b>if</b> approved by voters p. 7	\$0	\$0 or up to \$14,449	\$0 or up to \$22,108	\$0 or more or less than \$22,108
<u>Potential Revenue Gain §94.900</u> – DOR 1% collection fee – Sikeston, <b>if</b> approved by voters p. 8	\$0	\$0 or up to \$14,358	\$0 or up to \$21,967	\$0 or more or less than \$21,967
<u>Potential Revenue Gain §94.900</u> – DOR 1% collection fee –		\$0 or up to \$10,921	\$0 or up to \$16,710	\$0 or more or less than \$16,710

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
Moberly, <b>if</b> approved by voters p. 9	\$0			
<u>Potential Revenue Gain</u> §94.900 – DOR 1% collection fee – Joplin, <b>if</b> approved by voters p. 9	\$0	\$0 or up to \$61,755	\$0 or up to \$94,485	\$0 or more or less than \$94,485
<u>Potential Revenue Gain</u> §94.900 – DOR 1% collection fee – Nevada, <b>if</b> approved by voters p. 10	\$0	\$0 or up to \$7,596	\$0 or up to \$11,622	\$0 or more or less than \$11,622
<u>Potential Revenue Gain</u> §94.900 – DOR 1% collection fee – Lamar Heights, <b>if</b> approved by voters p. 11	\$0	\$0 or up to \$376	\$0 or up to \$575	\$0 or more or less than \$575
<u>Potential Revenue Gain</u> §94.900 – DOR 1% collection fee – Lake Lotawana, <b>if</b> approved by voters p. 12	\$0	\$0 or up to 1,505	\$0 or up to \$2,303	\$0 or more or less than \$2,303
<u>Potential Costs</u> - §94.900 - DOR - System updates, sales/use map changes, and website updates, <b>if</b> approved by voters p. 13	\$0	\$0 or up to (\$58,624)	\$0	\$0
<u>Potential Revenue Gain</u> - §144.757 - DOR 1% Collection Fee p. 26	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Revenue</u> – DOR – potential collection of 1% administration fee on the adoption of a sales tax for emergency services §§321.552, 321.554, 321.556 p. 27	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Cost</u> – DOR – updates to computer system per local political subdivision’s rate				\$0 or (Unknown)

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
change §144.757 and §§321.552, 321.554, 321.556 p. 27	\$0	\$0 or (Unknown)	\$0 or (Unknown)	
<u>Cost</u> – DOC - §57.956 – updates to DOC system p. 24	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<u>Costs</u> – DHEWD– Loan servicing - §173.2660 p. 16	\$0	(\$20,000)	\$0 or (Unknown)	\$0 to (Unknown)
<u>Costs</u> – DHEWD/ITSD – FAMOUS changes/updates - §173.2655 p. 14	(\$166,698)	(\$34,173)	(\$35,027)	(\$37,720)
<u>Costs</u> – DHEWD (§173.2655)				
Personnel Service	(\$36,550)	(\$44,737)	(\$45,632)	(\$48,426)
Fringe Benefits	(\$27,809)	(\$33,723)	(\$34,081)	(\$35,201)
Expense & Equipment	(\$5,399)	\$0	\$0	\$0
ITSD ongoing costs	(\$4,495)	(\$4,495)	(\$4,495)	(\$4,495)
<u>Total Costs</u> – DHEWD (§173.2655) p. 13-16	(\$74,253)	(\$82,955)	(\$84,208)	(\$88,122)
FTE Change	1 FTE	1 FTE	1 FTE	1 FTE
<u>Transfer out</u> – DHEWD - Public Safety Recruitment and Retention Fund (§173.2655) p. 15	\$0	\$0 or More or less than (\$630,202)	\$0 or More or less than (\$1,323,384)	\$0 or More or less than (\$3,818,622)
<u>Costs</u> - §287.243 – Increase claims amount for Line of Duty Compensation p. 19	(\$600,000)	(\$612,000)	(\$624,240)	Could exceed (\$624,240)
<u>Savings</u> – DSS - §190.800 Offset – provider tax being paid by UMHC rather than GR p. 18	Unknown	Unknown	Unknown	Unknown
<u>Cost</u> – DPS (§650.040) p. 21				Could exceed...
Personal Service	(\$128,952)	(\$157,837)	(\$160,994)	(\$160,994)
Fringe Benefits	(\$78,004)	(\$94,845)	(\$96,110)	(\$96,110)

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
Exp. & Equip.	(\$8,588)	(\$1,301)	(\$1,328)	(\$1,328)
Total Cost - DPS	(\$215,544)	(\$253,983)	(\$258,432)	(\$258,432)
FTE Change - DPS	2 FTE	2 FTE	2 FTE	2 FTE
Cost – DPS (§650.040) p. 22 Distribution of grant monies to law enforcement	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
Cost – OSCA (various sections) Potential cost relating to public safety p. 29	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 or (Unknown)
<b>ESTIMATED NET EFFECT ON THE GENERAL REVENUE FUND</b>	<b><u>(Unknown, more or less than \$1,056,495)</u></b>	<b><u>(Unknown, more or less than \$1,579,027)</u></b>	<b><u>(Unknown, more or less than \$2,152,5375)</u></b>	<b><u>(Unknown, more or less than \$4,654,382)</u></b>
Estimated Net FTE Change on the General Revenue Fund	3 FTE	3 FTE	3 FTE	3 FTE
<b>VARIOUS STATE FUNDS</b>				
Revenue – (§574.207) Court costs p. 21	<u>Less than \$250,000</u>	<u>Less than \$250,000</u>	<u>Less than \$250,000</u>	<u>Less than \$250,000</u>
<b>ESTIMATED NET EFFECT ON VARIOUS STATE FUNDS</b>	<b><u>Less than \$250,000</u></b>	<b><u>Less than \$250,000</u></b>	<b><u>Less than \$250,000</u></b>	<b><u>Less than \$250,000</u></b>
<b>PUBLIC SAFETY RECRUITMENT AND RETENTION FUND</b>				
Transfer in – from General Revenue to Public Safety Recruitment and Retention Fund (§173.2655) p. 15	\$0	\$0 or More or less than \$630,202	\$0 or More or less than \$1,323,384	\$0 or More or less than \$3,818,622

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Income</u> – Award repayment for violation of conditions - (§173.2655) p. 16	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Income</u> – gifts, donations, Bequests (§173.2655) p. 13-16	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Transfer out</u> – Distributions of tuition awards from Public Safety Recruitment and Retention Fund (§173.2655) p. 13-16	\$0	<u>\$0 or More or less than (\$630,202)</u>	<u>\$0 or More or less than (\$1,323,384)</u>	<u>\$0 or More or less than (\$3,818,622)</u>
<b>ESTIMATED NET EFFECT ON PUBLIC SAFETY RECRUITMENT AND RETENTION FUND</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>COLLEGES AND UNIVERSITIES</b>				
<u>Income</u> – Tuitions awards from Public Safety Recruitment and Retention Fund (§173.2655) p. 13-16	\$0	<u>\$0 or More or less than \$630,202</u>	<u>\$0 or More or less than \$1,323,384</u>	<u>\$0 or More or less than \$3,818,622</u>
<b>ESTIMATED NET EFFECT ON COLLEGE AND UNIVERSITIES</b>	<b><u>\$0</u></b>	<b><u>\$0 or More or less than \$630,202</u></b>	<b><u>\$0 or More or less than \$1,323,384</u></b>	<b><u>\$0 or More or less than \$3,818,622</u></b>
<b>UNIVERSITY OF MISSOURI HEALTHCARE</b>				
Income – UMHC - §190.800 – enhanced fee drawdown p. 18	Unknown	Unknown	Unknown	Unknown

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Cost</u> – UMHC - \$190.800 – Payment of ambulance provider tax p. 18	(Unknown)	(Unknown)	(Unknown)	(Unknown)
<b>ESTIMATED NET EFFECT ON THE UNIVERSITY OF MISSOURI HEALTHCARE</b>	<b><u>Up to \$60,000</u></b>	<b><u>Up to \$60,000</u></b>	<b><u>Up to \$60,000</u></b>	<b><u>Up to \$60,000</u></b>

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<b>LOCAL POLITICAL SUBDIVISIONS</b>				
<u>Potential Revenue Gain</u> – Sunrise Beach - \$94.900 - Public Safety Sales Tax <b>if</b> approved by voters p. 6	\$0	\$0 or up to \$193,088	\$0 or up to \$295,424	\$0 or more or less than \$295,424
<u>Potential Revenue Gain</u> – Hannibal - \$94.900 - Public Safety Sales Tax <b>if</b> approved by voters p. 7	\$0	\$0 or up to \$1,430,489	\$0 or up to \$2,188,649	\$0 or more or less than \$2,188,649
<u>Potential Revenue Gain</u> – Sikeston - \$94.900 - Public Safety Sales Tax <b>if</b> approved by voters p. 8	\$0	\$0 or up to \$1,421,410	\$0 or up to \$2,174,757	\$0 or more or less than \$2,174,757
<u>Potential Revenue Gain</u> – Moberly - \$94.900 - Public Safety Sales Tax <b>if</b> approved by voters p. 9	\$0	\$0 or up to \$1,081,226	\$0 or up to \$1,654,277	\$0 or more or less than \$1,654,277
<u>Potential Revenue Gain</u> – Joplin - \$94.900 - Public Safety Sales Tax <b>if</b> approved by voters p. 9	\$0	\$0 or up to \$6,113,733	\$0 or up to \$9,354,011	\$0 or more or less than \$9,354,011

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Potential Revenue Gain – Nevada - §94.900 - Public Safety Sales Tax</u> <b>if</b> approved by voters p. 10	\$0	\$0 or up to \$752,017	\$0 or up to \$1,150,586	\$0 or more or less than \$1,150,586
<u>Potential Revenue Gain – Lamar Heights - §94.900 - Public Safety Sales Tax</u> <b>if</b> approved by voters p. 11	\$0	\$0 or up to \$37,209	\$0 or up to \$56,929	\$0 or more or less than \$56,929
<u>Potential Revenue Gain</u> §94.900 – Lake Lotawana, <b>if</b> approved by voters p. 12	\$0	\$0 or up to \$149,025	\$0 or up to \$228,009	\$0 or more or less than \$228,009
<u>Potential Revenue Gain -</u> §144.757 - Local Use Tax p. 26	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Revenue</u> – potential revenue on new sales taxes adopted for emergency services §§321.552, 321.554, 321.556 p. 27	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Revenue</u> – (§574.207) Court costs p. 21	Less than \$250,000	Less than \$250,000	Less than \$250,000	Less than \$250,000
<u>Revenue</u> – Schools (§574.207) Fine revenue p. 21	Less than \$250,000	Less than \$250,000	Less than \$250,000	Less than \$250,000
<u>Income</u> – Local law enforcement (§650.040) Grant monies received p. 22	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Revenue Gain</u> – for the Sheriffs’ Retirement Fund - §57.280 \$5 increase in the cost for service fee p. 23-24	Could exceed \$1,000,000	Could exceed \$1,000,000	Could exceed \$1,000,000	Could exceed \$1,000,000
<u>Cost</u> - §57.530 – St. Louis City Sheriff’s Office – to increase				

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
deputy salaries to \$50k per year p. 23	(More or Less than \$1,666,667)	(More or Less than \$2,000,000)	(More or Less than \$2,000,000)	(More or Less than \$2,000,000)
<u>Cost – Sheriff’s Retirement System - proportional increase in fringe benefit costs with an increase in salary for St. Louis City Sheriff Deputies §57.530 p. 22</u>	(Unknown)	(Unknown)	(Unknown)	(Unknown)
<u>Cost – Local law enforcement (§650.040) Additional cost to gather required data p. 22</u>	(Unknown)	(Unknown)	(Unknown)	(Unknown)
<b>ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS</b>	<b><u>Unknown, more or less than (\$166,667)</u></b>	<b><u>Unknown, more or less than \$10,178,197</u></b>	<b><u>Unknown, more or less than \$16,102,642</u></b>	<b><u>Unknown, more or less than \$16,102,642</u></b>

FISCAL IMPACT – Small Business

Small businesses in qualifying cities would be impacted if the new tax(es)/licenses are approved by voters in §94.900.

Towing companies who are small businesses may be impacted by this proposal by §304.153.

Small businesses within a taxing district for emergency services could be impacted by this proposal. (§§321.552, 321.554, 321.556)

FISCAL DESCRIPTION

This act modifies provisions relating to first responders.

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

Attorney General’s Office  
Office of Administration

Administrative Hearing Commission  
Budget and Planning  
Office of the Commissioner  
Department of Commerce and Insurance  
Department of Elementary and Secondary Education  
Department of Higher Education and Workforce Development  
Department of Health and Senior Services  
Department of Mental Health  
Department of Natural Resources  
Department of Corrections  
Department of Revenue  
Department of Public Safety –  
    Alcohol and Tobacco Control  
    Capitol Police  
    Fire Safety  
    Director's Office  
    Missouri Gaming Commission  
    Missouri Highway Patrol  
    Missouri Veterans Commission  
Department of Social Services  
Missouri Department of Conservation  
Missouri Department of Transportation  
MoDOT & Patrol Employees' Retirement System  
Office of the Secretary of State  
Office of the State Public Defender  
Office of the State Treasurer  
Missouri Lottery Commission  
City of Kansas City  
Branson Police Department  
Kansas City Police Department  
St. Louis County Police Department  
Northwest Missouri State University  
University of Central Missouri  
Joint Committee on Administrative Rules  
Missouri Consolidated Health Care Plan  
Missouri Office of Prosecution Services  
Office of the State Courts Administrator  
Department of Labor and Industrial Relations  
O'Fallon  
Phelps County Sheriff's Office  
St. Joseph Police Department  
Sheriff's Retirement System  
City of St. Louis  
University of Missouri System

L.R. No. 0321S.09A

Bill No. SS for SCS for HB 225 with SA 3, SA 4, SA 5, SA 6 & SA 7

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Oversight Division  
Joplin School District  
Department of Economic Development  
Missouri Department of Agriculture  
Missouri National Guard  
Office of the State Auditor  
County Employees Retirement Fund  
Kansas City Civilian Police Employees' Retirement  
Kansas City Police Retirement System  
Joint Committee on Public Employee Retirement  
Missouri State Employee's Retirement System  
University of Missouri Health Care  
Kansas City Election Board  
Osceola



Julie Morff  
Director  
May 7, 2025



Jessica Harris  
Assistant Director  
May 7, 2025