

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0321S.09T
Bill No.: Truly Agreed To and Finally Passed SS for SCS for HB 225
Subject: Ambulances and Ambulance Districts; Crimes and Punishment; Economic Development; Department of Economic Development; Higher Education; Emergencies; Federal - State Relations; Department of Health and Senior Services; Highway Patrol; Hospitals; Interstate Cooperation; Kansas City; Law Enforcement Officers and Agencies; Licenses - Miscellaneous; Licenses - Miscellaneous; Motor Vehicles; Department of Public Safety; Department of Revenue; 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: June 27, 2025

Bill Summary: This proposal 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

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2031)
General Revenue*	(Unknown, more or less than \$1,148,144)	(Unknown, more or less than \$1,770,789)	(Unknown, more or less than \$2,439,239)	(Unknown, more or less than \$5,289,234)
Total Estimated Net Effect on General Revenue	(Unknown, more or less than \$1,148,144)	(Unknown, more or less than \$1,770,789)	(Unknown, more or less than \$2,439,239)	(Unknown, more or less than \$5,289,234)

***Oversight** notes the Public Safety Recruitment and Retention Fund is subject to appropriation by the General Assembly and awarded by the DHEWD. If changes to the program are not funded, the impact will be \$0. DHEWD's estimate includes cost for loan services, 1 FTE, and grants to cover the cost of tuition and fees at Missouri public postsecondary institutions for public safety officers and first responders from \$173.2655 and increases to the Line of Duty Compensation Act from \$287.243.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2031)
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 \$63,900	Up to \$68,054	Could exceed \$68,054
Colleges and Universities	\$0	\$0 or More or less than \$714,856	\$0 or More or less than \$1,501,152	\$0 or More or less than \$4,344,540
Total Estimated Net Effect on <u>Other</u> State Funds	More or Less than \$310,000	More or Less than \$1,028,756	More or Less than \$1,819,206	More or Less than \$4,662,594

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2031)
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 2026	FY 2027	FY 2028	Fully Implemented (FY 2031)
General Revenue	4 FTE	4 FTE	4 FTE	4 FTE
Total Estimated Net Effect on FTE	4 FTE	4 FTE	4 FTE	4 FTE

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

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

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2031)
Local Government	Unknown, more or less than (\$166,667)	Unknown, more or less than \$10,678,197	Unknown, more or less than \$16,602,642	Unknown, more or less than \$16,602,642

FISCAL ANALYSIS

ASSUMPTION

§43.080 – Highway Patrol salary increases

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 **O'Fallon** 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.

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.

§§57.280, 57.952, 57.956, 57.961, 57.967 & 488.435; Repeals §§57.955, 57.962 & 488.024 – Sheriffs’ Retirement System

Officials from the **Sheriffs Retirement System (SRS)** 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. SRS is 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.

Officials from the **Office of Administration - Budget and Planning (B&P)** state section 57.280.3 raises the cap on the annual amount of funds a county treasurer may collect from certain sheriff receipts. B&P defers to local county treasurers for an explanation of the fiscal impact.

Section 57.280.4 makes changes to the amount of funds a sheriff shall receive for service of any summons, writ, subpoena, or other order of the court pursuant to section 57.280.1. Sheriffs of any county of the first, second, or fourth classification or with a charter form of government shall receive twenty dollars and the sheriff of any county of the third classification shall receive fifteen dollars. In addition, for any funds received by the state treasurer from the county treasurer of the first, second, or fourth classification, or with a charter form of government, the state treasurer must deposit ten dollars into the deputy sheriff salary supplementation fund or twenty dollars to the deputy sheriff supplementation fund if a county doesn't have a sheriff participating in the Sheriff's Retirement System. The same deposit standards apply for counties of third classification. B&P assumes total state revenue will be impacted by this provision by an unknown amount due to increased deposits into the Deputy Sheriff Salary Supplementation Fund. This section also requires deposits into the Sheriff's Retirement Fund, which is controlled by a board of directors.

Section 57.956 requires the Department of Corrections to make certain payments based on per diem costs of incarceration to be received by each county to the State Treasurer, which shall be deposited into the Sheriff's Retirement Fund, which is controlled by a board of directors. B&P assumes this provision will present an additional expense for the state. B&P defers to the Department of Corrections for any specific cost estimates.

Sections 57.961.3 - 57.961.4 require county governments to make employer contributions to the Missouri Sheriff Retirement System. B&P defers to local counties for projected fiscal impact.

B&P defers to the local government employees' retirement systems on the impact of the Board of Trustees role and prohibition of Economic, Environmental Social Governance considerations. B&P also defers to the Public School Retirement System of Missouri on the impact resulting from the changes to contribution rates.

B&P also states \$488,435.3 would increase the fee from \$10 to \$15 collected by sheriffs in third class counties or to \$20 for sheriffs in other counties. The language also allows the state treasurer to deposit the revenue into the Sheriff's Retirement Fund created in 57.952 or the Deputy Sheriff Salary Supplementation Fund created in 57.280. This could result in an unknown impact to the Deputy Sheriff Salary Supplementation Fund and total state revenue.

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	\$1,823,268
Average	\$2,029,430

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

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 their 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.

§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.

§§84.540 & 84.570 – Police Reserve Force

In response to a similar proposal, Truly Agreed To and Finally Passed SS No. 2 for SCS for HB 147 (2025), officials from the **Kansas City Police Employee's Retirement System** stated they have reviewed the proposed legislation concerning mandatory separation from service at age sixty-five. After careful review, they do not anticipate any material impact on the Retirement System as a result of these changes. The proposal aligns with the retirement patterns they already account for and would not significantly affect the System's financial position.

In response to a similar proposal, Truly Agreed To and Finally Passed SS No. 2 for SCS for HB 147 (2025), officials from the **Kansas City Police Department** assumed the provision would have no fiscal impact on their organization.

§§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.

\$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:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
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:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
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	
Fiscal Year	DOR 1%	Local Collection
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:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
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:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
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:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
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:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
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	
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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:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
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:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
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:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
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:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
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 they 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:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
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:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
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 they 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.

§144.757 – Local Use Tax

Officials from the **Office of Administration - Budget and Planning (B&P)** assume this section specifies that the term “county or municipality” shall include the governing body of any taxing jurisdiction authorized to impose sales taxes for emergency services. The provision could increase TSR if such taxing jurisdictions receive voter approval and enact the use tax. DOR will be able to retain their 2% cost of collection fee.

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 their 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).

§173.2655 - 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. The legislation also allows participation at non-profit, private institutions, but appears to limit the amount students can receive based on the rate at public institutions.

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 ($29,050 * 44.2 \text{ percent with eligible service} * 47.5 \text{ percent below a bachelor’s degree} * 3 \text{ percent utilization}$).

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** ($29,050 * 19 \text{ percent with 10 years of service} * 53 \text{ percent that are married} * 68 \text{ percent below a bachelor’s degree} * 3 \text{ percent utilization}$). Further, Pew Research estimates that 39 percent of families have children, and the average family size is 1.4 dependents. 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 **137 eligible children** ($29,050 * 19 \text{ percent with 10 years of service} * 39 \text{ percent with children} * 1.4 \text{ children} * 9.5 \text{ percent of college going age} * 80 \text{ percent staying in-state} * 60 \text{ percent attending a public college or university}$).

This results in **380 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 \$3.57 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.

DHEWD/OA-ITSD estimates that the changes needed to FAMOUS for this new program will cost \$166,698 in FY 2026, \$34,173 in FY 2027 and \$35,027 in FY 2028 for necessary changes and updates to FAMOUS to administer this program. This review and authorization process will require one additional FTE, at the assistant associate level, with an annual salary of \$43,860. Additional costs include one-time costs, such as furniture and supplies (\$3,331) and ITSD Equipment (\$1,865.24, plus an additional monitor for \$202.80), as well as ongoing expenses from ITSD (\$4,494.74).

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% / 218	\$2,492,394
2% / 299	\$3,418,467
3% / 380	\$4,344,540
6% / 622	\$7,111,326
9% / 865	\$9,889,545
12% / 1108	\$12,667,764

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	76	152	228	304	380
avg. award	\$0	\$9,406	\$9,876	\$10,370	\$10,889	\$11,433
award sub.	\$0	\$714,856	\$1,501,152	\$2,364,360	\$3,310,256	\$4,344,540

In response to a previous version, officials from the **University of Missouri System (UM)** assumed 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.

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 \$3.68 million. Assuming an annual inflationary increase of five percent per year, and an increase in participation of 7.5 percent, the costs for FY 2028 would range from zero to \$4.16 million.

Officials from the **Office of Administration - Budget and Planning (B&P)** state §173.2655.12 creates the Public Safety Recruitment and Retention Fund. The fund collects revenue by appropriation as well as donations, gifts, or bequests. To the extent any additional gifts, donations, or bequests are deposited into the fund, total state revenue may increase by an unknown amount.

In response to a previous version, officials from the **Department of Public Safety – Directors Office (DPS-DO)** assumed 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

Officials from the **Missouri State Highway Patrol** defer to the **Department of Higher Education and Workforce Development** for the potential fiscal impact of this proposal.

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

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.

Officials from the **Missouri State Highway Patrol** defer to the **Department of Higher Education and Workforce Development** for the potential fiscal impact of this proposal.

§§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 DHSS's 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.

Section 190.053.3 immediately disqualifies from office any ambulance district board member who does not complete the required training under Section 190.053.2. Should a board member be found non-compliant with this provision, BEMS will be required to provide notice to the district board and other agencies in authority regarding the removal of the ineligible member.

Section 190.076 requires each ambulance district to be audited by an outside Certified Public Accountant (CPA) firm at least once every three years. BEMS will verify audit compliance through the licensure application review process and during inspections.

Section 190.101 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 DHSS.

Sections 190.109.6(12) and 190.109.6(13) require the BEMS to promulgate rules related to the requirements for a ground ambulance service license including "participation with regional emergency medical services (EMS) 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 190.166.1 allows the Department to refuse to issue, deny renewal of, or suspend an ambulance service license required pursuant to Section 190.109, or take other corrective actions based on the following:

- (1) Determined to be financially insolvent.
- (2) Inadequate personnel to provide basic emergency operations at a level in which one ambulance unit is available twenty-four hours per day, seven days per week, with at least two licensed emergency medical technicians and a reasonable plan and schedule for the services of a second ambulance.
- (3) Requires an inordinate amount of mutual aid from neighboring services (more than ten percent of calls in any given month or more than would be considered prudent to provide an appropriate level of response for the service area).
- (4) Principal manager, board members, or other executives determined to be criminally liable for actions related to the license or service provided.
- (5) License holder or principal manager, board members, or other executives determined by Centers for Medicare and Medicaid Services (CMS) to be ineligible for participation in Medicare.
- (6) License holder or principal manager, board members, or other executives determined by MO HealthNet Division to be ineligible for participation in MO HealthNet.
- (7) Ambulance service administrator failed to meet the required qualifications or failed to complete training required under Section 190.112.
- (8) Three or more board members failed to complete training required under Section 190.053 if the ambulance service is an ambulance district.

As a result, BEMS will be required to investigate ambulance service agency financial records, operations data, number of runs and responses, ambulance vehicle inventory, training records, and determine percentage of calls covered by other agencies giving mutual aid and/or appropriate level of response for a service area. A report will be prepared to determine what action should be taken by the Department.

Section 190.166.2 requires any ambulance service determined to be financially insolvent or its operations insufficient to submit a corrective plan within fifteen days. Said plan must be implemented within thirty days. Corrective plan collection and tracking will be completed by BEMS as part of the investigation required under Section 190.166.1.

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 DHSS to, upon taking disciplinary action, immediately engage with other license holders in the affected area and allows the license holder to enter into an agreement with other license holders to provide services to the affected area. Agreements between the license holders may include an agreement to provide services, a joint powers agreement, formal consideration, or some payment for services rendered. BEMS will work with license holders as needed to ensure services are provided to any area affected by disciplinary action and will track all agreements received.

Section 190.166.5 states that any license holder who provides assistance to a service area affected by disciplinary action has a right to seek reasonable compensation from the license holder whose license has been suspended. Reasonable compensation may include expenses incurred in actual responses and reasonable expenses to maintain ambulance service. The license holder providing assistance is entitled to an award of costs and reasonable attorney fees in any action to enforce these provisions.

Should the proposed legislation become law, BEMS will offer an educational presentation to ambulance districts that will review the law, the new requirements, and what BEMS will be reviewing during inspections and complaints as a result.

The DHSS will need one full-time Regulatory Auditor (\$59,112) to carry out the provisions outlined in the proposed legislation. This is assumed to be a telecommuter position.

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

§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

§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 more than \$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. DSS anticipates the following for FYs 26 thru 28.

		Ambulance Federal Reimbursement <u>Revenue</u>	<u>Allowance</u>
FY 2026	\$ (60,000)	\$	60,000
FY 2027	\$ (63,900)	\$	63,900
FY 2028	\$ (68,054)	\$	68,054
	\$ (191,954)	\$	191,954

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

Officials from the **Missouri State Highway Patrol** defer to the **Department of Labor and Industrial Relations** for the potential fiscal impact of this proposal.

Officials from the **Department of Labor and Industrial Relations (DOLIR)** state this proposal raises the amount payable from \$25K to \$100K for Line of Duty compensation claims occurring on or after June 19, 2009. This is unclear for previous injuries or pending claims. It is unclear whether this \$100K would apply to injuries occurring on or after the date of the bill enactment to any LOD that was already paid or could still be pending. This version does not have a sunset for the program. Division of Worker's Compensation expects an increased requirement to General Revenue due to the increased claims amount. The expected increase is between \$200,000 and \$400,000. This language also increases the statute of limitation for filing a claim from one year to two years, which will likely increase the claims received. At this time DOLIR expects to absorb these additional claims.

Note that the bill creates potential ambiguity as it adds references to "illness" without defining the term "illness" as used in the proposed revisions to § 287.243.2(8)(a)-(d) RSMo. Currently, the term, "illness" is not expressly defined in Chapter 287; however, the term "occupational disease" is a defined term in in § 287.067 RSMo.

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:

Fiscal Year	Total Claims	Total Paid
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.

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** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Oversight notes they 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.

§304.153 – Towing Authorization by Firefighters in St. Louis City

Oversight does not anticipate a fiscal impact from this provision.

§§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 their 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.

§574.207 – Offense of interference with a first responder

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:

Fee/Fund Name	Fee Amount
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.

Oversight assumes there could be additional cost to local law enforcement agencies to gather data per the provisions of this proposal. Therefore, Oversight will reflect an unknown fiscal impact to local police departments.

Responses regarding the proposed legislation as a whole

Officials from the **Office of State Courts Administrator (OSCA)** state 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.

Officials from the **Office of Attorney General (AGO)** assume 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.

Officials from the **Joint Committee on Public Employee Retirement (JCPER)** indicate the provisions of the proposal may constitute a “substantial proposed change” in future plan benefits as defined in section 105.660(10). It is impossible to accurately determine the fiscal impact of this legislation without an actuarial cost statement prepared in accordance with section 105.665. Pursuant to section 105.670, an actuarial cost statement must be filed with the Chief Clerk of the House of Representatives, the Secretary of the Senate, and the Joint Committee on Public Employee Retirement as public information for at least five legislative days prior to final passage.

Officials from the **Office of Administration - Administrative Hearing Commission**, 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, Missouri Veterans Commission, State Emergency Management Agency)**, 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**, the **Office of the State Public Defender**, **Kansas City**, the **Kansas City Election Board**, the **Phelps County Sheriff’s Office**, the **Branson Police Department**, the **Kansas City Police Department**, the **St. Louis County Police Department**, the **County Employees Retirement Fund**, the **Kansas City Civilian Police Employees’ Retirement**, the **Kansas City Police Retirement System**, the **Public Schools and Education Employee Retirement Systems**, **Northwest Missouri State University**, the **University of Central Missouri**, the **Office of the State Auditor**, the **Joint Committee on Administrative Rules**, the **Oversight Division**, the **Missouri Office of Prosecution Services**, the **Missouri State Employee's Retirement System**, the **Missouri Lottery Commission**, the **State Tax Commission**, the **Office of the State Treasurer** 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.

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 **University of Missouri** assumed the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

Oversight 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.

Rule Promulgation

Officials from the **Joint Committee on Administrative Rules** assume this proposal is not anticipated to cause a fiscal impact beyond its current appropriation.

Officials from the **Office of the Secretary of State (SOS)** note 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.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
GENERAL REVENUE FUND				
<u>Potential Revenue Gain</u> §94.900 – DOR 1% collection fee – Sunrise Beach, if approved by voters p. 10	\$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</u> §94.900 – DOR 1% collection fee – Hannibal, if approved by voters p. 11	\$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</u> §94.900 – DOR 1% collection fee – Sikeston, if approved by voters p. 11	\$0	\$0 or up to \$14,358	\$0 or up to \$21,967	\$0 or more or less than \$21,967

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Potential Revenue Gain</u> §94.900 – DOR 1% collection fee – Moberly, if approved by voters p. 12	\$0	\$0 or up to \$10,921	\$0 or up to \$16,710	\$0 or more or less than \$16,710
<u>Potential Revenue Gain</u> §94.900 – DOR 1% collection fee – Joplin, if approved by voters p. 13	\$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, if approved by voters p. 14	\$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, if approved by voters p. 15	\$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, if approved by voters p. 16	\$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, if approved by voters p. 16	\$0	\$0 or up to (\$58,624)	\$0	\$0
<u>Potential Revenue Gain</u> - §144.757 - DOR 1% Collection Fee p. 17	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Costs</u> – DHSS - §§190.053, 190.076, 190.109, 190.112 & 190.166 p. 23				Could exceed
Personal Service	(\$49,260)	(\$60,294)	(\$61,500)	(\$61,500)
Fringe Benefits	(\$32,903)	(\$39,958)	(\$40,441)	(\$40,441)
Exp. & Equip.	(\$9,486)	(\$6,855)	(\$6,993)	(\$6,993)

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Total Costs – DHSS</u>	(\$91,649)	(\$107,108)	(\$108,934)	(\$108,934)
<u>FTE Change</u>	1 FTE	1 FTE	1 FTE	1 FTE
<u>Revenue – DOR – potential collection of 1% administration fee on the adoption of a sales tax for emergency services §§321.552, 321.554, 321.556 p. 26-27</u>	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Costs – DOR – updates to computer system per local political subdivision’s rate change §144.757 and §§321.552, 321.554, 321.556 p. 26-27</u>	\$0	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Costs – DOC - §57.956 – updates to DOC system p. 7</u>	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<u>Costs – DHEWD– Loan servicing - §173.2660 p. 20</u>	\$0	(\$20,000)	\$0 or (Unknown)	\$0 to (Unknown)
<u>Costs – DHEWD/ITSD – FAMOUS changes/updates - §173.2655 p. 18</u>	(\$166,698)	(\$34,173)	(\$35,027)	(\$37,720)
<u>Costs – DHEWD (§173.2655)</u>				
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 – DHEWD p. 18-20</u>	(\$74,253)	(\$82,955)	(\$84,208)	(\$88,122)
<u>FTE Change</u>	1 FTE	1 FTE	1 FTE	1 FTE
<u>Transfer out – DHEWD – Distributions of tuition awards from Public Safety Recruitment and Retention Fund (§173.2655) p. 19</u>	\$0	\$0 or More or less than (\$714,856)	\$0 or More or less than (\$1,501,152)	\$0 or More or less than (\$4,344,540)

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Costs</u> - §287.243 – Increase claims amount for Line of Duty Compensation p. 26	(\$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. 24	Unknown	Unknown	Unknown	Unknown
<u>Costs</u> – DPS (§650.040) p. 28				Could exceed...
Personal Service	(\$128,952)	(\$157,837)	(\$160,994)	(\$160,994)
Fringe Benefits	(\$78,004)	(\$94,845)	(\$96,110)	(\$96,110)
Exp. & Equip.	(\$8,588)	(\$1,301)	(\$1,328)	(\$1,328)
Total Costs - DPS	(\$215,544)	(\$253,983)	(\$258,432)	(\$258,432)
FTE Change - DPS	2 FTE	2 FTE	2 FTE	2 FTE
<u>Costs</u> – DPS (§650.040) p. 29 Distribution of grant monies to law enforcement	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
<u>Costs</u> – OSCA (various sections) Potential cost relating to public safety p. 29	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)	\$0 or (Unknown)
ESTIMATED NET EFFECT ON THE GENERAL REVENUE FUND	(Unknown, more or less than \$1,148,144)	(Unknown, more or less than \$1,770,789)	(Unknown, more or less than \$2,439,239)	(Unknown, more or less than \$5,289,234)
Estimated Net FTE Change on the General Revenue Fund	4 FTE	4 FTE	4 FTE	4 FTE
VARIOUS STATE FUNDS				
<u>Revenue</u> – (§574.207) Court costs p. 27-28	Less than \$250,000	Less than \$250,000	Less than \$250,000	Less than \$250,000

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
ESTIMATED NET EFFECT ON VARIOUS STATE FUNDS	<u>Less than \$250,000</u>	<u>Less than \$250,000</u>	<u>Less than \$250,000</u>	<u>Less than \$250,000</u>
PUBLIC SAFETY RECRUITMENT AND RETENTION FUND				
<u>Transfer in</u> – from General Revenue to Public Safety Recruitment and Retention Fund (§173.2655) p. 19	\$0	\$0 or More or less than \$714,856	\$0 or More or less than \$1,501,152	\$0 or More or less than \$4,344,540
<u>Income</u> – Award repayment for violation of conditions - (§173.2655) p. 20	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Income</u> – gifts, donations, Bequests (§173.2655) p. 20	\$0	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Transfer out</u> –Distribute tuition awards from Public Safety Recruitment and Retention Fund (§173.2655) p. 19	<u>\$0</u>	<u>\$0 or More or less than (\$714,856)</u>	<u>\$0 or More or less than (\$1,501,152)</u>	<u>\$0 or More or less than (\$4,344,540)</u>
ESTIMATED NET EFFECT ON PUBLIC SAFETY RECRUITMENT AND RETENTION FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
COLLEGES AND UNIVERSITIES				
<u>Income</u> – Tuitions awards from Public Safety Recruitment and Retention Fund (§173.2655) p. 19	<u>\$0</u>	<u>\$0 or More or less than \$714,856</u>	<u>\$0 or More or less than \$1,501,152</u>	<u>\$0 or More or less than \$4,344,540</u>

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
ESTIMATED NET EFFECT ON COLLEGE AND UNIVERSITIES	<u>\$0</u>	<u>\$0 or More or less than \$714,856</u>	<u>\$0 or More or less than \$1,501,152</u>	<u>\$0 or More or less than \$4,344,540</u>
UNIVERSITY OF MISSOURI HEALTHCARE				
Income – UMHC - §190.800 – enhanced fee drawdown p. 24	Unknown	Unknown	Unknown	Unknown
Costs – UMHC - §190.800 – Payment of ambulance provider tax p. 24	(Unknown)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON THE UNIVERSITY OF MISSOURI HEALTHCARE	<u>Up to \$60,000</u>	<u>Up to \$63,900</u>	<u>Up to \$68,054</u>	<u>Could exceed \$68,054</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
LOCAL POLITICAL SUBDIVISIONS				
<u>Potential Revenue Gain</u> – Sunrise Beach - §94.900 - Public Safety Sales Tax if approved by voters p. 10	\$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 if approved by voters p. 11	\$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 if approved by voters p. 11	\$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>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Potential Revenue Gain</u> – Moberly - §94.900 - Public Safety Sales Tax if approved by voters p. 12	\$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 if approved by voters p. 13	\$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>Potential Revenue Gain</u> – Nevada - §94.900 - Public Safety Sales Tax if approved by voters p. 14	\$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</u> – Lamar Heights - §94.900 - Public Safety Sales Tax if approved by voters p. 15	\$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, if approved by voters p. 16	\$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. 17	\$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. 27-28	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. 27-28	Less than \$250,000	Less than \$250,000	Less than \$250,000	Less than \$250,000

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2031)
<u>Income</u> – Local law enforcement (§650.040) Grant monies received p. 29	\$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. 5	Could exceed \$1,000,000	Could exceed \$1,000,000	Could exceed \$1,000,000	Could exceed \$1,000,000
<u>Costs</u> - §57.530 – St. Louis City Sheriff’s Office – to increase deputy salaries to \$50k per year p. 8	(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>Costs</u> – Sheriff’s Retirement System - proportional increase in fringe benefit costs with an increase in salary for St. Louis City Sheriff Deputies §57.530 p. 7-8	(Unknown)	(Unknown)	(Unknown)	(Unknown)
<u>Costs</u> – Local law enforcement (§650.040) Additional cost to gather required data p. 28-29	(Unknown)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	Unknown, more or less than <u>(\$166,667)</u>	Unknown, more or less than <u>\$10,678,197</u>	Unknown, more or less than <u>\$16,602,642</u>	Unknown, more or less than <u>\$16,602,642</u>

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.

HIGHWAY PATROL SALARIES (Section 43.080)

Under current law, the superintendent of the Missouri State Highway Patrol provides a salary schedule report to the Governor and General Assembly which includes a comparison of the salaries of police officers of the three largest police departments in the state.

This act adds that the salary schedule report shall also include a comparison of the salaries of police officers employed by the Iowa State Patrol, the Nebraska State Patrol, the Illinois State Police, the Kentucky State Police, the Tennessee Highway Patrol, the Arkansas State Police, the Oklahoma Highway Patrol, and the Kansas Highway patrol.

REPORTING REQUIREMENTS OF LAW ENFORCEMENT AGENCIES (Sections 43.505 and 650.040)

Under current law, the Department of Public Safety collects and compiles certain data relating to crimes and public safety.

This act provides that beginning January 1, 2026, the Department of Public Safety shall publish clearance rates which shall include the rate at which law enforcement agencies clear an offense by arrest or by exceptional means, as defined in the act.

This act also creates the "Missouri Violent Crime Clearance Grant Program" within the Department of Public Safety which shall be used to improve law enforcement strategies and initiatives aimed at increasing violent crime clearance rates, as provided in the act. In awarding grants, the Department shall give priority to law enforcement agencies with consistent public reporting of low clearance rates, that demonstrate a commitment to working with organizations to reduce violent crime rates, and agencies who have developed specific goals and performance metrics. All law enforcement agencies that receive funding shall report to the Department as provided in the act.

LAW ENFORCEMENT ASSISTANCE FROM FOREIGN JURISDICTIONS (Section 44.087)

This act provides that the chief law enforcement executive for any law enforcement agency may request assistance from a law enforcement agency of another United States jurisdiction outside this state. An offender arrested by a foreign law enforcement agency shall be delivered to the first available law enforcement officer in the jurisdiction of the arrest. The law enforcement officers shall remain employees of their respective agencies for the purposes of immunity, workers' compensation, and other employment-related matters. However, certain governmental immunities shall apply as interpreted by the federal and state courts of the responding agency.

SHERIFFS' RETIREMENT SYSTEM (Sections 57.280, 57.952, 57.956, 57.961, 57.967, and 488.435, and the repeal of sections 57.955, 57.962, 483.088 & 488.024)

This act provides that fees collected for service of process, which are not to exceed \$75,000, rather than \$50,000, in any year, shall be held in a county fund to be expended at the sheriff's discretion for the furtherance of his or her duties. Any such funds in excess of \$75,000, rather than \$50,000, in any calendar year shall be placed to the credit of the county's general revenue fund.

Currently, sheriffs receive a \$10 fee for service of any summons, writ, subpoena or other court order and such moneys shall be deposited in the Deputy Sheriff Salary Supplementation Fund for the purpose to supplement the salaries and resulting employee benefits of county deputy sheriffs. This act provides that the sheriff in charter, first, second, and fourth class counties shall receive a \$20 fee for the service and sheriffs in third class counties shall receive a \$15 fee for the service. The Missouri Treasurer shall deposit \$10 of such fee in the Deputy Sheriff Salary Supplementation Fund, and \$10 for charter, first, second, and fourth class counties and \$5 for third class counties in the Sheriffs' Retirement Fund. Moneys collected from counties where the sheriff is not a member of the Sheriffs' Retirement System ("System") shall be deposited in total in the Deputy Sheriff Salary Supplementation Fund.

Current law provides that the Board of the System shall proportion the benefits according to funds available if insufficient funds are generated to provide for the benefits that are payable. This act repeals this provision.

This act also clarifies provisions relating to the employer pick-up under the Internal Revenue Code, which provides that a governmental entity may designate the contributions as employee contributions, but the employer pays the employee contribution to the system from the employee's salary.

Any county with a sheriff that participates in the System that receives a per diem cost for incarceration of prisoners or for jail reimbursement shall have \$1.75 per day per prisoner of such cost deducted. The Department of Corrections ("Department") shall send such deducted moneys to the State Treasurer who shall deposit it in the Sheriffs' Retirement Fund. If the System is funded at a 90% actuarially sound level and at a level above the actuarial needs of the System, then \$1 per day per prisoner of the reimbursement shall be deducted and deposited in the Sheriffs' Retirement Fund. The System shall annually provide a copy of its actuarial report to the Department. This provision shall be effective on January 1, 2026.

Lastly, this act repeals the provisions related to the assessment of a \$3 fee in criminal and civil cases that is payable to the System.

SHERIFF OF ST. LOUIS CITY (Section 57.530)

This act sets the minimum annual compensation for the deputy sheriffs of the City of St. Louis to \$50,000 per year.

KANSAS CITY POLICE AGE LIMIT (Sections 84.540 and 84.570)

Under current law, the Kansas City Board of Police Commissioners may authorize and provide for the organization of a police reserve force composed of residents of the city upon the recommendation of the Chief of Police. This act provides that no person shall serve on the police reserve force after the last day of the month in which the person turns 65 years of age.

Additionally, law enforcement officers shall be separated from service on the last day of the month in which the employee becomes 65 years of age or reaches 35 years of creditable service under the Kansas City Police Retirement System, whichever occurs later.

FIREMEN'S RETIREMENT SYSTEM OF ST. LOUIS: ADMINISTRATION OF OTHER PENSION PLANS (Sections 87.140, 87.145, 87.155, 87.260, and 87.350)

This act provides that the Board of Trustees ("Board") of the Firemen's Retirement System of St. Louis ("FRS") shall not be prevented from simultaneously acting as the trustees of any other pension plan that provides retirement, disability, and death benefits for firefighters employed by St. Louis City. The administration of the other plan shall be in accordance with the terms of such plan. Additionally, the administration of the other plan includes the ability of the Board to establish rules and regulations for the administration of the plan's funds and for the transaction of the plan's business. The Board shall maintain separate records of all proceedings of the pension plan.

Furthermore, this act provides that the Board shall have the authority and discretion to invest funds of the other pension plan in property of any kind. The Board may choose to invest the funds of FRS and the funds of the plan in the same investments if the amounts invested and the gains, profits, or losses are accounted for separately. No benefits due from the pension plan shall be paid from the funds of FRS. Additionally, no expenses incurred by the Board in the administration of the other pension plan or in the investment of the other pension plan's funds shall be paid by the funds of FRS. Finally, nothing in this act shall prevent the Board of Aldermen of St. Louis City from adopting ordinances relating to the pensioning of firefighters and their dependents in regards to other pension plans administered by the Board.

PUBLIC SAFETY SALES TAXES (Section 94.900)

This act adds the village of Sunrise Beach and the cities of Hannibal, Moberly, Nevada, Joplin, Lamar Heights, and Lake Lotowana to the list of cities authorized to impose a sales tax for the purposes of public safety.

LOCAL USE TAXES (Section 144.757)

Current law authorizes counties and municipalities to impose a local use tax if a local sales tax is imposed. This act extends such authority to any political subdivision with the ability to impose a sales tax for emergency services.

PUBLIC SAFETY RECRUITMENT AND RETENTION (Sections 173.2655 and 173.2660)

This act establishes the "Public Safety Recruitment and Retention Act" to provide college tuition awards for certain public safety personnel and their legal dependents. The act defines "public

safety personnel" as including any police officer, firefighter, paramedic, telecommunicator first responder, emergency medical technician, or advanced emergency medical technician who is trained and authorized by law or rule to render emergency medical assistance or treatment.

"Institution of higher education" is defined as including public community colleges and state colleges and universities located in Missouri; an approved private institution, as such term is defined in current law, that chooses to accept tuition award money as provided in the act; and accredited providers of emergency medical services training.

Subject to appropriation, public safety personnel with at least six years of service shall be entitled to an award worth up to 100% of the resident tuition charges, including fees, of an institution of higher education located in Missouri if they satisfy the conditions set forth in the act. The maximum award to attend an approved private institution shall be equal to the total cost of tuition and mandatory fees charged to a Missouri resident at the public institution of higher education that has the highest combined tuition and mandatory fee cost in the state, as determined by the Department of Higher Education and Workforce Development (DHEWD). A private institution that chooses to accept any award money as a tuition payment shall not charge the recipient of the award any tuition that exceeds the maximum combined tuition and mandatory fee cost as determined by DHEWD.

To apply for a tuition award, public safety personnel shall present to DHEWD verification of their current, valid license in a profession specified in the act, along with a certificate of verification signed by their employer verifying that they are employed full-time as public safety personnel. Such individuals shall also meet all admission requirements of the institution of higher education and pursue a license or associate or baccalaureate degree in an academic subject specified in the act. Individuals who have already earned a baccalaureate degree are ineligible to use the tuition award to earn another degree. Each year an individual applies for and receives a tuition award, he or she shall file with DHEWD documentation showing proof of employment and proof of residence in Missouri. Additionally, an applicant for a tuition award shall first apply for all other forms of federal and state student financial aid, including filing a Free Application for Federal Student Aid and, if applicable, applying for financial assistance under the G.I. Bill. (Section 173.2655)

The legal dependent of public safety personnel with at least ten years of service is also eligible for a tuition award if he or she executes an agreement with the institution of higher education outlining the terms and conditions of the tuition award, including the legal dependent's commitment to reside in Missouri for the next five years, as well as a commitment to provide a copy of his or her state income tax return annually to DHEWD in order to prove residency in Missouri. The agreement shall also include a provision that if the tuition award recipient fails to provide proof of residency in Missouri for the five-year period following the use of the tuition award, the tuition award shall be treated as a loan to such recipient, with the Missouri Higher Education Loan Authority as the loan servicer, as provided in the act. Finally, the agreement shall provide that any residency, filing, or payment obligation incurred by the tuition award recipient under the act is canceled in the event of the tuition award recipient's total and permanent disability or death.

The five-year residency requirement for a legal dependent who receives a tuition award begins once the legal dependent applies for and receives the tuition award and continues until the tuition award recipient (a) completes the five-year tuition award eligibility period, (b) completes a baccalaureate degree, (c) completes an associate degree and notifies DHEWD that he or she does not intend to pursue a baccalaureate degree or additional associate degree using tuition awards, or (d) notifies DHEWD that he or she does not plan to use additional tuition awards.

The legal dependent shall satisfy certain other criteria to be eligible for a tuition award. The legal dependent shall not have previously earned a baccalaureate degree, and he or she shall meet all admission requirements of the institution of higher education he or she wishes to attend. The legal dependent shall also file a Free Application for Federal Student Aid and, if applicable, apply for financial assistance under the G.I. Bill, as well as providing verification of the public safety personnel's eligibility for the tuition award to DHEWD, as provided in the act. (Sections 173.2655 and 173.2660)

Public safety personnel and their legal dependents may receive a tuition award for up to five consecutive years if they otherwise continue to be eligible. The five years of eligibility starts once the individual applies for and receives the tuition award for the first time. DHEWD shall grant an award worth up to 100% of the individual's tuition remaining due after subtracting awarded federal financial aid grants and state scholarships and grants. An application for a tuition award shall include a verification of the public safety personnel's satisfaction of the requirements of the act, including proof of full-time employment and residency status. Public safety personnel shall include such verification when they or their legal dependents are applying to DHEWD for a tuition award.

The death of public safety personnel in the line of duty shall not disqualify an individual's otherwise eligible legal dependent from receiving the tuition award. In such a case, in lieu of submitting verification of the public safety personnel's employment, the legal dependent shall submit a statement attesting that, at the time of death, the public safety personnel satisfied the requirements of the act, and such individual died in the line of duty, as described in the act.

DHEWD shall provide a tuition award to an eligible applicant for the award who applies for an "open seat", defined in the act as a vacant position in a class, course, or program that is available for enrollment. DHEWD shall not provide a tuition award if doing so would require an institution of higher education to create additional seats exceeding program capacity.

Applications for tuition awards shall be submitted to DHEWD no later than December 15th annually. No later than March 1st annually, DHEWD shall send written notice of the applicant's eligibility or ineligibility for the tuition award and state whether the application has been approved or denied. If the applicant is determined not to be eligible for the tuition award, the notice shall include the reason or reasons for such determination. If the application is denied, the notice shall include the reason or reasons for the denial.

The Public Safety Recruitment and Retention Fund is created for purposes of granting tuition awards as provided in the act. In the event that funds are insufficient to provide tuition awards for all eligible applicants, public safety personnel shall be in the first class of applicants to receive the awards, and dependents shall be in the second class, in a priority order specified in the act.

The tuition awards provided for in this act are subject to appropriation. If there are no moneys in the Fund, no tuition awards shall be granted. (Section 173.2655)

EMERGENCY MEDICAL SERVICES (Sections 190.053, 190.076, 190.109, 190.112, 190.166, 197.135, and 537.038)

This act modifies training requirements for members of an ambulance district board of directors. Under this act, board members shall complete three hours of continuing education for each term of office. Failure to do so shall result in immediate disqualification and the office shall be vacant until filled.

Under this act, each ambulance district shall arrange for an audit of the district's records and accounts every three years by a certified public accountant. The audit shall be made available to the public on the district's website or otherwise freely available by other electronic means.

The Department of Health and Senior Services, as a part of regulating ground ambulance service licenses, shall promulgate rules regarding participation with regional emergency medical services advisory committees and ambulance service administrator qualifications.

This act requires ambulance services to report to the Department individuals serving as ambulance service administrators. These administrators shall be required to complete training as described in the act.

Finally, the Department may refuse to issue, deny renewal of, or suspend a license required for ground ambulance services or take other corrective actions for reasons specified in the act. If the Department makes a determination of insolvency or insufficiency of services, then the Department may require the license holder to submit and complete a corrective plan, as described in the act.

The Department shall be required to provide notice of any determination of insolvency or insufficiency of services to persons and entities specified in the act. The Department shall immediately engage with other license holders in the area to determine how ground ambulance services may be provided to the affected area during the service disruption. Assisting license holders may be compensated for such assistance as described in the act.

Under this act, a specialty hospital, meaning a hospital other than a general acute care hospital, shall not be required to comply with certain statutory provisions relating to forensic examinations of victims of sexual assault if such hospital has in place a policy for the transfer of such victims to an appropriate hospital with an emergency department.

Under current law certain medical professionals, individuals with first aid training, or in cases of suicide attempts, any other individual renders emergency care or assistance at a scene of an emergency or accident, then such individual shall not be liable for any civil damages except if damages are caused by gross negligence or willful or wanton acts. This act expands such liability protections to any person rendering emergency care or assistance.

STATE ADVISORY COUNCIL ON EMERGENCY MEDICAL SERVICES (Section 190.101)

This act modifies the State Advisory Council on Emergency Medical Services by changing the number of council members from 16 to no more than 23 and specifying the members who shall serve on the Council. Currently, members are appointed by the Governor with the advice and consent of the Senate. Under this act, the Director of the Department of Health and Senior Services, the regional EMS advisory committees, and the Time-Critical Diagnosis Advisory Committee shall appoint members.

GROUND AMBULANCE SERVICE REIMBURSEMENT ALLOWANCE TAX (Section 190.800)

This act repeals an exemption from the ambulance service reimbursement allowance tax for ground ambulance services owned and operated by the state.

LINE OF DUTY COMPENSATION ACT (Section 287.243)

Current law provides that the Line of Duty Compensation Act expires on June 19, 2025. This act repeals the sunset date.

Additionally, the act modifies the definition of "killed in the line of duty" to include "illness" as an eligible cause of death, and increases from \$25,000 to \$100,000 the amount of compensation to which a claimant is entitled for any death occurring on or after June 19, 2009.

Finally, this act authorizes a claim to be brought within two years, rather than one year, of the death of a public safety officer.

EMERGENCY VEHICLES (Sections 300.100 and 304.022)

Currently, the driver of an emergency vehicle may disregard certain traffic rules and regulations if certain visual or auditory signals are performed. This act provides a police vehicle is not required to use an audible or visual signal when obtaining evidence of a speeding violation where the speed limit is set by state statute, when responding to a suspected crime in progress when use of such signal could reasonably result in the destruction of evidence or escape of a suspect, or when conducting surveillance of a vehicle or the passengers of a vehicle who are suspected of involvement in a crime.

EMERGENCY VEHICLES - PARK RANGERS (Section 304.022)

This act also adds vehicles operated by county or municipal park rangers to the definition of "emergency vehicle" applicable to yielding the right-of-way and the display of emergency lights.

TOW LISTS - FIREFIGHTERS (Section 304.153)

This act permits firefighters in St. Louis City to utilize the services of a tow management company or tow list, as specified by law.

FIRE PROTECTION AND AMBULANCE DISTRICTS SALES TAX (Sections 321.552, 321.554, and 321.556)

Current law authorizes ambulance and fire protection districts in certain counties to propose a sales tax at a rate of up to 0.5%. This act allows such districts to propose a sales tax of up to 1.0%, and repeals a prohibition on certain counties imposing such tax.

LICENSE WAIVERS FOR SPOUSES OF MISSOURI LAW ENFORCEMENT OFFICERS (Section 324.009)

Current law requires an oversight body for professional licenses to waive any examination, educational, or experience requirements within 30 days for a resident military spouse or a nonresident military spouse and shall issue such applicant a license if the applicant meets all other requirements. This act provides such waiver to resident and nonresident spouses of Missouri law enforcement officers, as such term is defined in the act. Additionally, this act repeals provisions relating to application to oversight bodies that have entered into licensing compacts.

OFFENSE OF INTERFERENCE WITH A FIRST RESPONDER (Section 574.207)

This act creates the offense of interference with a first responder, which shall be a class B misdemeanor for a first offense, or a class A misdemeanor for a second or subsequent offense. A person commits the offense when a person has received a verbal warning not to approach from a first responder who is engaged in the lawful performance of a legal duty and the person knowingly and willfully violates the verbal warning and approaches within 20 feet with the intent to:

- Impede or interfere with the first responder's ability to perform his or her legal duty;
- Threaten the first responder with physical harm; or
- Engage in conduct directed at a first responder that serves no legitimate purpose.

This provision shall have no impact on an individual's First Amendment rights and shall not restrict the ability to observe or record 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

State Emergency Management Agency

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

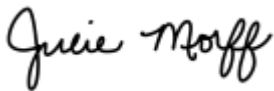
Missouri Office of Prosecution Services

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
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
Public Schools and Education Employee Retirement Systems
State Tax Commission



Julie Morff
Director
June 27, 2025



Jessica Harris
Assistant Director
June 27, 2025