COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1744H.04C
Bill No.: HCS for HB 642
Subject: Tax Credits; Taxation and Revenue - General; Department of Revenue; Agriculture
Type: Original
Date: April 28, 2025

Bill Summary: This proposal modifies provisions relating to agriculture.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2030)
General Revenue Fund*	($820,209)	($324,614))	($328,155)	Could exceed ($11,095,921 to $41,536,726)
Total Estimated Net Effect on General Revenue	**($820,209)**	**($324,614))**	**($328,155)**	**Could exceed ($11,095,921 to $41,536,726)**

Oversight reflects impact for FY 2030, as a continuation of all tax credits within the proposal as of January 1, 2029 (redeemed in FY 2030).

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2030)
MASBDA Account*	$0	$0	$0	$0
Total Estimated Net Effect on <u>Other</u> State Funds	**$0**	**$0**	**$0**	**$0**

*Oversight notes the Missouri Agricultural and Small Business Development Authority (MASBDA) account will net to zero as the collected fee under Section. 348.491 is used to pay for MDA FTE needed.

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2030)
Total Estimated Net Effect on All Federal Funds				

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2030)
General Revenue Fund*	Could be less than 2 FTE	Could be less than 2 FTE	Could be less than 2 FTE	Could be less than 2 FTE
Total Estimated Net Effect on FTE	**Could be less than 2 FTE**	**Could be less than 2 FTE**	**Could be less than 2 FTE**	**Could be less than 2 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 2030)
Local Government	**$0 to (Unknown)**	**$0 to (Unknown)**	**$0 to (Unknown)**	**$0 to (Unknown)**

FISCAL ANALYSIS

ASSUMPTION

Section 64.198 & 321.220 Fire Protection District Boards Enacting Ordinances for Agricultural Buildings

Officials from the **Department of Revenue (DOR)** assume this Section of the proposal does not pertain to the DOR therefore will not have an impact on the DOR.

In response to the similar/identical bill, HB 533 (1184H.02C) – 2025, officials from the **Missouri Department of Agriculture** and the **City of Kansas City both** assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Section 135.305 Wood Energy Tax Credit

Officials from the **Department of Revenue** note this proposal is removing the termination date of the Wood Energy Tax Credit program. The Wood Energy tax credit program was created in 1985 to encourage the use of forest waste products (sawdust) to create new products. It is allowed an annual cap of $6 million but it is an appropriated credit. The General Assembly in FY 2025 appropriated $3,000,000. Here are the appropriations that have been made the last few years.

Fiscal Year	Appropriated	Action
2025	$3,000,000	
2024	$3,000,000	
2023	No appropriation given	
2022	$760,000	Vetoed by Governor
2021	$1,500,000	Governor withheld funding

There is no fiscal impact from the removal of the expiration date. However, should the program actually be allowed to expire this could result in an unknown savings to the State of up to the $6 million allowed to be appropriated.

Officials from the **Office of Administration – Budget & Planning (B&P)** assume This proposal would allow the wood energy tax credits to be taken against financial institution and insurance premium taxes under Chapter 148.

This proposal does not change the annual $6 million limit. In addition, tax credits can only be taken against the GR portion of each tax. Therefore, this provision will not impact TSR.

Oversight notes, per the Tax Credit Analysis submitted to the Oversight by the **Department of Natural Resources** (**DNR**), the Wood Energy Tax Credit had the following activity:

Wood Energy Tax Credit	**FY 2019 Actual**	**FY 2020 Actual**	**FY 2021 Actual**	**FY 2022 Actual**	**FY 2023 Actual**	**FY 2024 Actual**
Certificates Issued (#)	9	8	8	*0*	6	0
Projects/Participants (#)	9	8	8	*0*	6	0
Amount Authorized	$678,887	$1,455,000	$717,800	$0	$3,000,000	$2,358,276
Amount Issued	$678,887	$1,455,000	$717,800	$0	$3,000,000	$2,358,276
Amount Redeemed	$789,077	$1,105,678	$1,014,359	$557,144	$1,656,582	$1,982,009

Oversight notes that per DNR budget request book, DNR 2025 budget request, DNR notes that The Wood Energy Tax Credit sunset in FY 2023 and was extended by HB 3 in the First Extraordinary Session of 2022. FY 2023 appropriation language did not allow for tax credits to be issued in FY 2023. A FY 2023 Supplemental Bill passed, with language allowing expenditure for the tax credits, tied to an additional $3,000,000, for a total of $6,000,000 appropriated. To prevent exceeding $3,000,000 allowed for the credit, the department placed $3,000,000 of the appropriation in agency reserve. (FY 2025 DNR Budget Request)

Oversight notes the proposal eliminates the sunset for this section.

Oversight notes the DNR average three-year authorization, as shown by DNR tax credit analysis above (2022-2024) total $1,786,092 (0+3,000,000+2,358,276) / 3)). Since the cap for the Wood Energy Tax Credit is $6 million annually (subject to appropriation), for purposes of this fiscal note, Oversight will report the tax credit as a continuation of the current appropriation level $1,786,092 to the $6 million cap beginning in Fiscal Year 2030.

Section 135.686 Meat Processing Tax Credit Program

Officials from the **Department of Revenue (DOR)** assume this proposal is removing the termination date of the Meat Processing Tax Credit. The Meat Processing tax credit program was created in 2018 to provide reimbursement of expenses to owners of meat processing facilities that expanded or made improvements to their facilities. It originally shared a $2 million cap with the Qualified Beef program until HB 3 passed in the extraordinary session of 2022 gave it its own $2 million cap. DOR is presenting the issuances and redemptions over the life of the credit.

Year	Issued	Total Redeemed

FY 2024	$860,662.58	$388,194.44
FY 2023	$462,912.46	$562,925.24
FY 2022	$1,304,244.48	$493,224.61
FY 2021	$829,675.76	$573,398.04
FY 2020	$1,162,452.67	$380,371.14
FY 2019	$552,807.59	$214,777.94
FY 2018	$286,781.89	$5,561.00

There is no fiscal impact from the removal of the sunset date. However, should the program actually be allowed to be sunset this could result in an unknown savings to the State of up to its $2 million cap.

Additionally, language is added to this credit allowing it to be applied against chapter 148 taxes. DOR notes this may allow more of the credits to be redeemed against additional tax types; however, since this has an annual cap of $2 million this will not have any further fiscal impact.

Oversight notes, currently, for all tax years beginning on or after January 1, 2017, but ending on or before December 31, 2028, a taxpayer shall be allowed a tax credit for meat processing modernization or expansion as it relates to the taxpayer's meat processing facility.
Therefore, for purposes of this fiscal note, **Oversight** will report the extension of this tax credit as a reduction to GR by an amount "up to" $875,940 (the three (3) year average amount of Meat Processing Facility Investment Tax Credits issued) to $2,000,000 beginning in Fiscal Year 2030.

<u>Section 135.772 Ethanol Retailers Tax Credit Program</u>

Officials from the **Department of Revenue (DOR)** assume this proposal removes the termination date on the Ethanol Retailers Tax Credit Program. This tax credit program was created in HB 3 from the extraordinary session of 2022 and was modified again in SB 138 in the 2023 session. The program was given a $5 million annual cap. At this time, DOR does not have information on the usage of the program as it has just started.

There is no fiscal impact from the removal of the sunset clause language. However, should the program actually be allowed to stop this could result in an unknown savings to the State of up to its $5 million cap.

Oversight notes, for all tax years beginning on or after January 1, 2023, a retail dealer that sells higher ethanol blend at such retail dealer's service station is allowed a tax credit to be taken against the retail dealer's state income tax liability. The tax credit shall be equal to five cents ($0.05) per gallon of higher ethanol blend sold. The tax credits authorized shall not be transferred, sold, or assigned. The tax credits authorized shall not be refundable. Any amount of tax credits that exceeds a taxpayer's tax liability shall be permitted to be carried forward to any of the five (5) subsequent tax years.

Oversight notes the State of Iowa (Iowa) provides several tax credits for biofuel sales by retailers and blenders. Two (2) of Iowa's tax credits are the E15 Plus Gasoline Promotion Tax Credit and E85 Gasoline Promotion Tax Credit.

Iowa's E15 Plus Gasoline Promotion Tax Credit is available to retail dealers of gasoline who sell blended gasoline that is classified as E15 Plus but not classified as E85 gasoline. Currently, Iowa's tax credit is considered seasonal; providing various amounts of credit(s) at different times of the year. From June 1 – September 15 of each year, the tax credit is awarded at $0.10 per gallon. At all other times, the tax credit is awarded at $0.03 per gallon.
Based on Iowa's Biofuel Tax Credits - Tax Credit Program Evaluation Study from December 2024, **Oversight** notes the following taxpayer claims for the E15 Plus Gasoline Promotion Tax Credit for Tax Years 2017-2022 in Iowa below:

Tax Year	Corporation	Individual	Pass-Through	Total
2017	$138,555	$446,045	$1,479,038	$2,063,638
2018	$205,875	$5,809	$1,905,902	$2,117,586
2019	$312,524	$18,218	$2,921,595	$3,252,337
2020	$461,434	$13,685	$3,615,495	$4,090,614
2021	$645,210	$18,024	$4,901,234	$5,564,468
2022	$1,409,135	$575,029	$1,883,047	$3,867,211

*Source: Iowa Biofuel Tax Credit Program Evaluation Study - Table 13 on p.43

Iowa's E85 Gasoline Promotion Tax Credit is available to retail dealers of motor fuel that sell E85. A tax credit can be claimed for each gallon of E85 sold by the retailer during the tax year. The current tax credit is calculated at $0.06 per gallon.

Oversight notes the taxpayer claims to the E85 Gasoline Promotion Tax Credit for Tax Years 2017-2022 in Iowa below:

Tax Year	Corporation	Individual	Pass-Through	Total
2017	$648,105	$133,577	$1,906,343	$2,688,025
2018	$688,996	$27,732	$2,150,928	$2,867,656

2019	$797,094	$22,502	$2,003,071	$2,822,667
2020	$799,583	$23,879	$1,392,859	$2,216,321
2021	$921,888	$36,563	$2,058,399	$3,016,850
2022	$1,039,504	$52,668	$2,064,441	$3,156,613

*Source: Iowa Biofuel Tax Credit Program Evaluation Study - Table 14 on p. 44

Using the 9 State Energy Consumption Estimates – 1960 through 2019, published by the U.S. Energy Information Administration, Oversight compared various energy consumption estimates for Iowa and Missouri. Oversight provides the comparison below:

2019 - State Energy Consumption Estimates - U.S. Energy Information Administration			
Iowa and Missouri	Iowa	Missouri	Iowa As a Percent of Missouri
Barrels of Fuel Ethanol	4,274,000	7,378,000	58%
Total Motor Gasoline - Including Fuel Ethanol (btu)	186,900,000,000,000	376,200,000,000,000	50%
Total Fuel Ethanol (btu)	14,900,000,000,000	25,700,000,000,000	58%
Total Energy Consumption by End - Use Sector (Transportation)	303,100,000,000,000	555,100,000,000,000	55%
Iowa As a Percent of Missouri/Topic Average			55%

Oversight assumes, based on the Iowa and Missouri energy consumption comparison shown above, that Iowa's fuel ethanol operations (specific to end user consumption/transportation) could be operating at 55% capacity of Missouri's fuel ethanol operations.

Using information included in Iowa's Biofuel Retailers Tax Credits Program Evaluation Study (December 2019), Oversight reviewed the amount of tax credits claimed in 2016 for Iowa's E15 Plus and E85 Promotion Tax Credit(s) to estimate the number of gallons sold by tax credit claimants and compared such estimate to the *actual* number of gallons sold:

<table>
<tr><th colspan="7">State of Iowa Summary</th></tr>
<tr><th colspan="6">E85 Gasoline Promotion Tax Credit</th><td rowspan="2">Actual Total Number of E15-20 & E85 Gallons Sold In Iowa</td></tr>
<tr><td>Iowa Actuals (2016)</td><td>Amount Claimed</td><td colspan="2">Iowa Tax Credit %</td><td>Oversight Estimated Number of Gallons Claimed By Tax Credit Claimants</td><td>Actual Number of Gallons Sold</td></tr>
<tr><td>E85 is a blend of gasoline that contains between 70% and 85% ethanol.</td><td>$2,143,259</td><td colspan="2">$0.16 per gallon</td><td>13,395,368.75</td><td>13,471,861</td><td rowspan="5">22,506,449</td></tr>
<tr><th colspan="6">E15 Plus Gasoline Promotion Tax Credit</th></tr>
<tr><td>Iowa Actuals (2016)</td><td>Amount Claimed</td><td>Iowa Tax Credit %</td><td>Amount Claimed Per %</td><td rowspan="3">8,915,127.11</td><td rowspan="3">9,034,588</td></tr>
<tr><td rowspan="2">E15 Plus are blends of gasoline that contain between 15% and 69% ethanol</td><td rowspan="2">$426,788</td><td>June 1 - September 15 - $0.10 per gallon</td><td>$227,620</td></tr>
<tr><td>All Other Dates - $0.03 per gallon</td><td>$199,168</td></tr>
</table>

Oversight notes the amount of estimated gallons sold by tax credit claimants and the actual amount of gallons sold are very similar. Therefore, Oversight anticipates a near one hundred percent (100%) participation rate in Missouri for each gallon of qualifying fuel sold.

Oversight notes, based on the data reported above, the total amount of E-15 & 20 & E85 gallons sold in Iowa during 2016 totals 22,506,449.

If the assumption that Iowa's fuel ethanol operations are operating at 55% capacity of Missouri's fuel ethanol operations is accepted, Oversight estimates Missouri's total E15 Plus and E85 gallons sold could total 40,920,816 gallons (22,506,449 / 55%). Oversight notes, a tax credit equal to $0.05 per gallon would generate a total amount of tax credits equal to $2,046,041 (40,920,816 * $0.05).

Oversight notes the tax credit created would automatically be sunset on December 31, 2028; however, by the repeal of the sunset the proposal reauthorizes continuation of the tax credit after the date.

Oversight notes the actual usage and impact of this proposed legislation is unknown. For purposes of this fiscal note, Oversight will report a revenue reduction to GR equal to a range beginning with an amount "Up to" $2,046,041 (as estimated by Oversight) to $5,000,000 beginning in Fiscal Year 2030.

Section 135.775 Biodiesel Retailers Tax Credit Program

Officials from the **Department of Revenue (DOR)** assume this proposal removes the termination date on the Biodiesel Retailers Tax Credit Program. This tax credit program was created in HB 3 from the extraordinary session of 2022 and was modified again in SB 138 in the 2023 session. The program was given a $16 million annual cap. At this time, DOR does not have information on the usage of the program as it has just started.

There is no fiscal impact from the removal of the sunset clause language. However, should the program actually be allowed to stop this could result in an unknown savings to the State of up to its $16 million cap.

This credit is an apportioned credit, and this proposal adds language that if apportioned the taxpayer will be given time to pay their balance owed prior to interest and penalties accumulating. This is not expected to result in any fiscal impact to DOR, as it has not been apportioned yet.

Officials from the **Office of Administration – Budget & Planning (B&P)** assume this proposal would waive additions to tax, interest, and penalties on tax liabilities resulting solely from a tax credit limit-denial, if the resulting tax due is paid within 60 days. B&P notes that this would only apply to tax credits that are apportioned among taxpayers if redemptions are greater than the amount allowed per statute or appropriation.

B&P notes that currently taxpayers are encouraged remit their full tax liability, calculated before a tax credit, in case their tax credit claim is denied. However, based on additional information taxpayers are not actually able to remit a payment above the balance due amount shown on their original return until that amount has been amended by DOR. Therefore, taxpayers receiving apportioned credits end up with a tax due notice, with interest and penalties currently levied on the overdue amount.

Based on information provided by DOR, this provision could reduce TSR by an unknown, likely minimal, amount.

Oversight notes that Missouri ranked among the top one-third of states in biodiesel consumption of 30 million gallons in 2022. [per latest EIA data] (State by State Biodiesel Consumption EIA.GOV). Oversight agrees with the DOR's estimated impact of this tax credit; however, will show the lower estimated impact as average of the total sales between 2% & 5% because the actual sales information does not indicate the percent of mix of the fuel estimates. Oversight calculates the average of sales as follow:

Total Consumption 2022	30,000,000
2% credit per gallon	600,000
5% credit per gallon	1,500,000
Average of 2% & 5%	$1,050,000

Oversight, notes the following taxpayer claims for the Biodiesel Blended Fuel Tax Credit for Tax Years 2017-2022 in Iowa below:

Tax Year	**Corporation**	**Individual**	**Pass-Through**	**Total**
2017	$3,448,447	$1,020,987	$14,997,231	$19,466,665
2018	$5,078,248	$199,403	$15,249,544	$20,527,195
2019	$7,401,473	$205,852	$15,743,068	$23,350,393
2020	$7,687,481	$189,448	$15,725,667	$23,602,596
2021	$7,248,109	$273,422	$14,444,740	$21,966,271
2022	$5,628,574	$4,010,792	$7,303,268	$16,942,634

*Source: Iowa Biofuel Tax Credit Program Evaluation Study - Table 15 p. 45

Oversight notes that the DOR reported the FY 2024 redemption amount total $1,238,009. Therefore, Oversight will reflect the estimated impact of reduction in general revenues beginning Fiscal Year 2030 ranging from $1,238,009 up to all available cap of $16,000,000.

Section 135.778 Biodiesel Producers Tax Credit Program

Officials from the **Department of Revenue (DOR)** assume this proposal removes the termination date on the Biodiesel Producers Tax Credit Program. This tax credit program was created in HB 3 from the extraordinary session of 2022 and was modified again in SB 138 in the 2023 session. The program was given a $5.5 million annual cap. At this time, DOR does not have information on the usage of the program as it has just started.

There is no fiscal impact from the removal of the sunset clause. However, should the program actually be allowed to stop this could result in an unknown savings to the State of up to its $5.5 million cap.

Oversight notes the section further clarifies & adds a language regarding distributors that sell biodiesel blend directly to final users located in the state. Oversight assumes the clarification will not have an additional fiscal impact.

Oversight notes that Missouri ranked among the top one-third of states in a biodiesel production of 247 million gallons in 2022. Oversight will assume that there is a range of 50% and 100% participation rate in this program for purpose of this fiscal note.

Origination Type	**Tax Credit* Annual Consumption**	**Total**
Blend of at least eighty percent feedstock originates in Missouri	($0.02 * 247,000,000)*.8	$ 3,592,000
100% percent blend	($0.02 * 247,000,000)*1	$4,940,000
Average of both @ 100% participation rate		**$4,266,000**
Average of both @ 50% participation rate		**$2,133,000**

Oversight notes the proposal eliminates the sunset for this section.

Oversight notes that the DOR reported the FY 2024 redemption amount total $2,265,248 Therefore, Oversight will reflect the estimated impact of reduction in general revenues beginning Fiscal Year 2030 ranging from $2,265,248 up to all available cap of $5,500,000.

Section 135.1610 Urban Farm Tax Credit Program

Officials from the **Department of Revenue (DOR)** assume this proposal removes the termination date on the Urban Farm Tax Credit Program. This tax credit program was created in 2022 to provide a credit to help people start urban farms in their neighborhoods. The program was given a $200,000 annual cap. At this time, DOR does not have information on the usage of the program as it has just started.

There is no fiscal impact from the removal of the sunset clause language. However, should the program actually be allowed to stop this could result in an unknown savings to the State of up to its $200,000 cap.

Oversight notes the Senate Substitute allows for the maximum of $25,000 award to one of the potential applicant, and the total tax credit must not surpass $200,000 annually for the entire program. Therefore, there could be potentially a minimum of 8 ($200,000/$25,000) urban farms who could receive the tax credit.

Oversight notes this proposal allows for recapture of tax credits issued in circumstances where the use of the tax credit is deemed for the personal benefit of the taxpayer thus in violation of the act. Therefore, **Oversight** will reflect an unknown saving to the General Revenue in the fiscal note beginning FY 2030.

Section 137.1018 Rolling Stock Tax Credit Program

Officials from the **Department of Revenue (DOR)** assume this proposal removes the termination date of the Rolling Stock Tax Credit program. The Rolling Stock tax credit program was created in 1999. It is an appropriated credit with no limit as the amount that can be appropriated. The General Assembly in FY 2025 appropriated $500,000. Here are the appropriations that have been made the last few years.

Fiscal Year	Appropriated	Action
2025	$500,000	
2024	$200,000	
2023	$200,000	
2022	$0	
2021	$0	
2020	$0	
2019	$0	
2018	$0	
2017	$600,000	Governor withheld $300,000
2016	$300,000	
2015	$2,000,000	Governor vetoed
2014	$4,000,000	Governor vetoed

There is no fiscal impact from the removal of the termination date language. However, should the program actually be allowed to stop this could result in an unknown savings to the State of up to the $4 million the highest appropriated amount to date.

Oversight notes the Rolling Stock Tax Credit recognized the following history:

Rolling Stock Tax Credit							
Fiscal Year	2018	2019	2020	2021	2022	2023	2024
Amount Authorized	$0	$0	$0	$0	$0	$194,000	$194,000
Amount Issued	$0	$0	$0	$0	$0	$0	$0
Amount Redeemed	$0	$0	$0	$0	$0	$0	$0

For additional information regarding the Rolling Stock tax credit program, please refer to the Oversight Division's sunset review performed in 2019.
https://www.legislativeoversight.mo.gov/oversight/Sunset_Reviews/Rolling.pdf

For purposes of this fiscal note, **Oversight** will report a costs to the General Revenue (GR) equal to a range, beginning at $0 (no appropriation is made for the Rolling Stock Program) "up to or could exceed" $200,000 (highest final approved budget authority to date, future appropriations could be larger) beginning in Fiscal Year 2030.

Section 143.121 Farmer Subtraction from MAGI

Officials from the **Department of Revenue (DOR)** assume this adds clarifying language to the farmer subtraction allowed against Missouri adjusted gross income. This does not have a fiscal impact.

Officials from the **Office of Administration – Budget & Planning (B&P)** note:

B&P's estimated cost for HB 202 / SB 138 was based on the definition of beginning farmer. B&P was unable then (and now) to separate sales by owner type. Therefore, the estimated costs reflected in the TAFP fiscal notes included all potential owners. This provision will not impact TSR or the calculation under Article X, Section 18(e) beyond what was already estimated during the 2023 session.

Oversight assumes this proposal adds clarifying language for implementation measures for the individual income tax subtraction established in SB 138 (2023).

Oversight notes that the above mentioned agencies have stated the proposal would not have a direct fiscal impact on their organization. Oversight does not have any information to the contrary. Therefore, Oversight will reflect a zero impact on the fiscal note.

Section 178.530 School Agricultural Program

Officials from the **Department of Revenue (DOR)** assume this section does not pertain to DOR and therefore will not have a fiscal impact to DOR.

Officials from the **Department of Elementary and Secondary Education (DESE)** assume section 178.530 would expand an agricultural education pilot program to all schools.

In order to implement the program as described elementary teachers will need to receive training for the implementation. One approach would be to provide this instruction through the nine RPDCs. DESE estimates one contract with the RPDCs at an annual cost of $116,000. This contract would include an initial meeting with 20 participants representing various commodity associations with hotel/meal/mileage reimbursement for the cost of $7,235 in order to review the program and finalize training. This program exists in some schools at this time and so DESE expects this contract with the RPDCs and the initial meeting to meet the need to implement statewide.

In response to the similar proposal, HB 1555 -2025, officials from the DESE provided data that shows there are 1,208 elementary schools across Missouri, of those 1,208 only 40 schools participated over the three-year trial in the pilot program. However, it is noted that during the second and third year of the program schools were affected by the pandemic which affected the participation. DESE could not provide how many schools have continued the program after the pilot has ended.

Oversight does not have any information to the contrary. Therefore, Oversight will reflect the estimated impact by DESE in the fiscal note.

In response to the similar proposal, HB 1555 -2025, officials from the **Maries Co. R-II School District**, a district that participated in the pilot program for two years, stated they did not have any real cost. The materials were provided by the pilot program. The only costs were the teachers' time during the school day.

In response to the similar proposal, HB 1555 -2025, officials from the **Washington School District** assume there is a financial impact for HB1026 of $45,000 for the first year and every 3-5 years for a curriculum cycle- training for elementary staff $7,000, and curriculum/course work $45,000.

Oversight notes the required curriculum is copyrighted and is not currently accessible to all teachers in Missouri. DESE is currently working with mySci program and institute for School Partnership to provide this for a fee. Oversight assumes there could be costs including staff, purchase of curriculum/course work, and any other materials relevant to implement the proposal. Therefore, Oversight will reflect zero (school continued program after pilot ended) to an unknown cost in the fiscal note.

Section 272.138 & 272.380 Division Fence

Officials from the **Department of Revenue (DOR)** assume this section does not pertain to DOR and therefore will not have a fiscal impact to DOR.

In response to the similar proposal, HB 1116 – 2025, officials from the **Missouri Department of Agriculture**, **Missouri Department of Transportation**, the **Department of Commerce and Insurance**, the **State Tax Commission**, **Kansas City** and the **City of O'Fallon** each assumed the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

In response to similar legislation from 2024, HB 1729, officials from the **St. Louis City** assumed the proposal will have no fiscal impact on their organization.

In response to similar legislation from 2023, HB 297, officials from the **City of Springfield** assumed the proposal will have no fiscal impact on their organization.

Section 301.010 & 307.010 Cotton Trailers

In response to a similar/identical version of this proposal, HCS for HB 169 (2025), officials from the **Missouri Department of Transportation (MoDOT)**, **Department of Revenue** and the **Department of Public Safety - Missouri Highway Patrol** each assumed the proposal would have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Section 348.491 & 348.493 Specialty Agricultural Crops Tax Credit Program

Officials from the **Department of Revenue (DOR)** assume this proposal removes the termination date on the Specialty Agricultural Crops Tax Credit Program. This tax credit program was created in 2022 to provide credit to farmers to help them get started in farming. The program was given a $300,000 annual cap. At this time, they do not have information on the usage of the program as it has just started. There is no fiscal impact from the extension of the sunset date. However, should the program actually be allowed to be sunset this could result in an unknown savings to the State of up to its $300,000 cap. At this time, DOR does not have information on the usage of the program as it has just started.

There is no fiscal impact from the removal of the sunset clause language. However, should the program actually be allowed to stop this could result in an unknown savings to the State of up to its $300,000 cap.

Oversight notes that according to the United States Department of Agriculture – Census of Agriculture (2022 Census Volume 1, Chapter 1: State Level Data - Table 35 - Specified Crops by Acres Harvested (2022 and 2017)), there were 3,654 existing farms involved in cultivation of such a harvest. The breakdown is shown below:

Vegetables	1,388
Orchards	1,559
Berries	853
Total	3,800

Oversight notes the proposal limits this loan opportunity only to those farms with annual gross sales below $100,000. According to the MDA website there are currently 90,000 farms in Missouri. https://agriculture.mo.gov/aboutMDA.php

Oversight notes, using data for Missouri (2022 Census Volume 1, Chapter 1: State Level Data - Table 1 Historical Highlights), that there are currently about 74,135 farms which would potentially qualify for this program. The data regarding Special Crop Farms above, does not specify the annual sales produced by each farm (above or below $100,000).

Table 1.

Market Value Sold (product in $)	**Farm(s)**
Less than ,1000	20,473
1,000 to 2,499	7,021
2,500 to 4,999	7,148
5,000 to 9,999	9,623
10,000 to 19,999	9,673
20,000 to 24,999	3,337
25,000 to 39,999	6,772
40,000 to 49,999	3,353
50,000 to 99,999	6,735
Total	**74,135**

However, the Oversight notes that using MDA and U.S. Census for Agriculture, there could be potentially about 82.4% (74,135 / 90,000) of all Special Crop Farms (from 3,800) making below the $100,000 limit. This would represent about 3,131 farms currently harvesting special crops and potentially eligible for up to $35,000 loan.

Oversight notes the proposal eliminates the sunset for this section.

Oversight notes Section 348.491 allows for one-time maximum loan of $35,000 per such a farm. The lender is then required to forgive the first year's interest on such a loan.

Oversight notes Section 348.491 allows for one-time maximum loan of $35,000 per such a farm. The lender is then required to forgive first year interest on such a loan.

Oversight notes the total amount of loans is not restricted, however the lender tax credits proposed in Section 348.493 below are restricted to $300K. According to MASBDA (see HB 1720 – 2022), agriculture loans are typically made at higher interest rates than a home mortgage or vehicle. They estimate interest rates for the loans associated with this program could be from 5% - 10%.
• 5% rate: The potential loans would be up to $6M ($300,000 = .05x; x = $300,000/.05) and potential <u>fees would be up to $60K</u> ($6M x 1%).

• 10% rate: The potential loans would be up to $3M ($300,000 = .10x; x = $300,000/.10) and potential fees would be up to $30K ($3M x 1%).

MDA, in further conversations with Oversight via e-mail in response to the previous version of the proposal, notes that MASBDA currently does not receive any General Revenue or Federal funds to administer any programs. All revenues are fee based and used to pay for administrative costs. The assumption is that a nonrefundable application fee of $100 will be charged to each applicant. Section 348.080 gives MASBDA the authority to collect fees and charges, as the authority determines to be reasonable, in connection with its loans, advances, insurance, commitments, and servicing.

Oversight notes that MDA, via phone-call with Oversight in response to the previous version of the proposal, noted the fee is deposited to the MASBDA account that is used to pay for the necessary FTEs to run the program.

Therefore, **Oversight** will show the potential gain in revenue, in FY 2030 from the collection of the 1% in fees to the MASBDA, as a range from less or more of higher amount of $60,000 if the lender applies 5% interest for the loans.

Additionally, **Oversight** will reflect cost to the MASBDA account for the FTE's needed to comply with the program.

Lastly, **Oversight** will reflect MASBDA account nets to zero due to the 1% collection fee payment for the FTE needed to run the program in FY2030.

Officials from the **Department of Commerce and Insurance (DCI)** note:

<u>Section 348.493</u>:

A potential unknown decrease of premium tax revenues (up to the tax credit limit established in the bill) in FY2026, FY2027, and FY2028 as a result of the modification of the Specialty Agricultural Crops Act tax credit. Premium tax revenue is split 50/50 between General Revenue and County Foreign Insurance Fund except for domestic Stock Property and Casualty Companies who pay premium tax to the County Stock Fund. The County Foreign Insurance Fund is later distributed to school districts throughout the state. County Stock Funds are later distributed to the school district and county treasurer of the county in which the principal office of the insurer is located. It is unknown how each of these funds may be impacted by tax credits each year and which insurers will qualify for the tax credit.

Oversight notes, for purposes of this fiscal note, the fiscal note does not reflect the possibility that some of the tax credits could be utilized against insurance premium taxes. If this occurs, the loss in tax revenue would be split between the General Revenue Fund and the County Foreign Insurance Fund, which ultimately goes to local school districts.

Section 640.406 – Water Preservation

Officials from the **Department of Natural Resources (DNR)** assume the following regarding this proposal:

Sections 640.406.3, 640.406.4, 640.406.5, 640.406.6, 640.406.7, 640.406.8, 640.406.9, 640.406.10, and 640.406.12 - This legislation proposes to create a permitting program under the authority of the Soil and Water District commission. To estimate the fiscal impact of the proposal the department has assumed that 10 new permits would be issued each year through the process outlined in the proposal.

The permitting technical work in preparation of a recommendation from the department to the commission would be conducted by the Water Resources Center (WRC) in the Missouri Geological Survey (MGS). This allows the department to have existing WRC managers supervise these permitting, technical, and data management activities.

The WRC program would require 1.0 FTE to conduct the permitting technical work, which includes conducting analysis of current and future uses to be impacted, drafting conditions and provisions where necessary to prohibit impact to current and future uses as applicable, drafting the recommended decision, and drafting the statement of basis for the decision. Additional duties would also include technical work associated with any major water user export permit reevaluation request filed with the department.

Further, to implement the legislation by informing permitting decisions, reporting quarterly to the commission, tracking water reporting of annual withdrawal from exempt water exporters, and evaluate the state's water resources beneficial uses; a database/permit submission/major water user re-evaluation request tracking system will need to be built and maintained by the state. This would include initial development costs of around $500,000 and an MGS-WRC data manager/technical expert at 1.0 FTE to track and manage data related to all facets of water use in MO and to evaluate necessary export permit decisions because of a drought emergency. This data management work would consolidate and display existing water data usage information from other sources such as major water users and public drinking water as well as create new data categories for other beneficial uses.

This will facilitate better understanding and analysis of the data to be used during the initial permitting and 3-year renewal process as well as quarterly reports to the commission. The processing of the permitting decision administratively includes public notice of draft permits, entering data, processing letters, and facilitating approvals of department management.

Notification of reporting requirements to exempt exporters and permitting notifications to the county commission are additional administrative duties to be conducted. The additional administrative work required by this proposed legislation would include commission admin support, meeting scheduling, travel logistics, expense processing for commissioners, and other administrative duties which will be absorb in the Soil and Water Conservation Program's current administrative support for the commission with assistance from the WRC administrative support. DNR is anticipating 2 additional meetings will be needed to accommodate the reviews of the permits to adhere to the timeline specified. These expenses are estimated at $3,000.

DNR notes the following:

1. The public cost estimates are in current year dollars.

2. Projection Assumptions:

   - To estimate the fiscal impact of the proposal the department has assumed that 10 new permits would be issued each year through the process outlined in the proposal.
   - FY 26 reflected as earliest potential effective date of rule
   - Amount realistically reflects planned expenditures (ie, entry-level salary range):
   - $57,768 annually reflects salary for Environmental Program Analyst role.
   - Salary adjusted to reflect 10 months (*10/12) in accordance with an effective date of August 28.
   - When calculating salaries, an inflationary factor of 1.0% is applied to the 2nd and 3rd fiscal years.

3. Rulemaking has the potential to result in additional economic impacts that are unknown at this time.

4. Anticipated duties of the Environmental Program Analyst include: developing and reviewing administrative rules; improving permit processing efficiency, timely issuance of permits, and maintaining the accuracy and quality of permit related data in state and federal systems used to track permitting actions, generate reports, and monitor state and federal performance metrics and goals; coordinate and participate in public meetings, including present information to and gather feedback from stakeholders, permittees, and the general public on matters relating to water exportation permits and applicable state regulations; coordinate with internal units, sections,

programs, and regional offices of the Department as well as external private, state, and federal agencies

Oversight does not have any information to the contrary. Therefore, Oversight will reflect the estimated impact by DNR in the fiscal note.

In response to the similar/identical proposal, HCS for HB 1295, officials from the **Office of Attorney General (AGO)** assumed any potential litigation costs arising from this proposal can be absorbed with existing resources. However, the AGO may seek additional appropriations if the proposal results in a significant increase in litigation or investigation.

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

In response to the similar/identical proposal, HCS for HB 1295, officials from the **Office of the Governor**, the **Missouri Department of Agriculture**, the **Missouri House of Representatives**, and the **Missouri Senate** each assumedd 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 the similar/identical proposal, HCS for HB 1295, officials from the **Missouri Department of Conservation** assumed the proposal will have no fiscal impact on their organization.

In response to the similar/identical proposal, HCS for HB 1295, officials from the **South River Drainage District**, the **Osceola Water/Wastewater**, the **Wayne County Public Water Supply District #2**, and the **Metropolitan St. Louis Sewer District** each assumed the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

In response to the similar/identical proposal, HCS for HB 1295, officials from the **City of Kansas City** assumed the legislation has no fiscal impact as long as the city is not required to build any infrastructure to export water. The city recommends that any infrastructure costs to export water should be the responsibility of the permit holder.
The city also has an emergency inter-connect agreement with BPU in Kansas where the city can supply them with water, and vice versa, in times of extreme shortage. The city is still concerned that the bill would require BPU, or any Kansas entity that may wish to export water from the city in emergency cases, to have to apply for a permit.

In response to the similar/identical proposal, HCS for HB 1295, officials from the **Morgan County Public Water Supply District #2**, and the **City of O'Fallon** both assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

In response similar legislation, SB 29 (2025), officials from the **St. Charles County Public Water Supply District #2** assumed the proposal will have no fiscal impact on their organization.

Section 348.436 Agricultural Product Utilization Contributor and the New Generation Cooperative Tax Credit Programs

Officials from the **Department of Revenue (DOR)** assume this proposal removes the termination date on the Agricultural Product & New Generation Coop Tax Credit Programs. These tax credit programs were created in 1999 to encourage investment in the agricultural field. These two programs share a $2 million annual cap. Here are the authorizations, issuances and redemptions of these programs over the last several years.

Ag Product

Year	Issued	Total Redeemed
FY 2024	$73,133.75	$10,357.00
FY 2023	$11,000.00	$137,762.00
FY 2022	$0.00	$305,376.33
FY 2021	$146,325.46	$654,873.01
FY 2020	$182,377.36	$2,713,522.64
FY 2019	$168,988.98	$2,278,431.86
FY 2018	$4,048,690.27	$2,785,905.52
FY 2017	$2,908,334.26	$2,638,868.14
FY 2016	$2,513,350.09	$1,553,332.97
FY 2015	$2,376,167.67	$1,051,661.96
FY 2014	$1,573,719.77	$2,022,953.37
FY 2013	$1,062,510.26	$1,267,239.12
FY 2012	$2,479,356.45	$1,468,155.74

New Generation

Year	Authorized	Issued	Total Redeemed
FY 2025			$0.00
FY 2024	$0.00	$0.00	$680,420.53
FY 2023	$0.00	$0.00	$1,533,528.18
FY 2022	$3,000,000.00	$2,322,480.13	$2,274,059.00
FY 2021	$12,650,000.00	$3,406,311.34	$462,260.73

FY 2020	$1,500,000.00	$360,000.00	$467,167.83
FY 2019	$3,153,843.50	$0.00	$840,615.09
FY 2018	$2,011,156.50	$1,931,717.01	$1,431,010.11
FY 2017	$1,873,475.00	$2,383,129.06	$2,093,123.93
FY 2016	$1,481,529.00	$1,278,144.64	$1,730,341.67
FY 2015	$7,938,220.00	$2,112,545.32	$2,842,869.70
FY 2014	$4,267,500.00	$4,426,280.23	$4,747,229.63
FY 2013	$5,612,982.00	$4,937,489.74	$2,100,091.11
FY 2012	-$652,500.00	$2,023,500.00	$826,952.82

There is no fiscal impact from the removal of the termination date. However, should the programs actually be allowed to be sunset this could result in an unknown savings to the State of up to its $2 million shared cap.

Oversight notes this proposed legislation eliminates the sunset date for the Agricultural Product Utilization Contributor Tax Credit, as authorized under Section 348.430 and the New Generation Cooperative Incentive Tax Credit, as authorized under Section 348.432.

Oversight notes if on May 1st of each year the Missouri Agricultural and Small Business Development Authority determines that any of the $6,000,000 will not be utilized as New Generation Cooperative Incentive Tax Credits then the unused credits may be sold as Agricultural Product Utilization Contributor Tax Credits. Credits not issued as New Generation Cooperative Incentive Tax Credits or sold as Agricultural Product Utilization Contributor Tax Credits lapse June 30th of each year.

Oversight notes the five (5) year average (Fiscal Year(s) 2020 – 2024) amount of Agricultural Product Utilization Contributor Tax Credit(s) redeemed equals $764,378.

Oversight notes the five (5) year average (Fiscal Year(s) 2020 – 2024) amount of New Generation Cooperative Incentive Tax Credit(s) redeemed equals $1,083,487.

Therefore, for purposes of this fiscal note, **Oversight** will report the extension of these tax credits as a <u>reduction</u> to GR by an amount “up to” $1,847,865 (the combined five (5) year average amount of tax credits issued ($764,378 + $1,083,487)) to the shared cap of $6,000,000, beginning in <u>Fiscal Year 2030</u>.

<u>Overall, Bill:</u>

Officials from the **Department of Revenue (DOR)** assume the Department will need to update the DOR tax credit forms ($2,200), website, and computer programs to make the necessary changes ($1,832). This is estimated to cost $4,032.

If these credits had been allowed to sunset it could have resulted in a savings to general revenue of $41 million annually. This savings would not have been realized until after the original sunset dates in 2031. However, with the removal of the sunset clause, these programs will continue into the future. DOR assumes no fiscal impact from these changes as DOR had assumed they would have been renewed.

Oversight assumes DOR is provided with core funding to handle a certain amount of activity each year. Oversight assumes DOR could absorb the costs related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, DOR could request funding through the appropriation process.

Officials from the **Office of the Governor**, the **Department of Economic Development,** the **Missouri Department of Transportation**, the **Missouri Department of Conservation**, the **Department of Public Safety – Highway Patrol**, the **Department of Public Safety – Fire Safety**, the **Missouri House of Representatives**, the **Missouri Senate**, the **Department of Public Safety – Director's Office**, and the **Oversight Division** each assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for above respective agencies.

Officials from the **City of Kansas City (CKC)** and the **City of O'Fallon** both assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for the CKC.

Officials from the **Metropolitan St. Louis Sewer District - 7B Sewer**, the **South River Drainage District - 7D Levee**, the **St. Charles County Pwsd #2 - 7A Water**, and the **Wayne County Pwsd #2** each assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

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 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.

FISCAL IMPACT – State Government	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2030)
GENERAL REVENUE FUND				
Cost – Section 135.305 – Extension of the Wood Energy Tax repeal of sunset p.3-4	$0	$0	$0	($1,786,092) or up to ($6,000,000) depending on appropriation
Costs – Section 135.686 - Extension of Meat Processing Facility Investment Tax Credit repeal of sunset p.4-5	$0	$0	$0	($875,940) Up to ($2,000,000)
Costs – Section 135.772 – Tax Credit For Ethanol Blended Fuel Sales repeal of sunset p.8-9	$0	$0	$0	($2,046,041) Up to ($5,000,000)
Cost – Section 135.775 – Tax Credit for Retail Sellers of Biodiesel repeal of sunset p.10	$0	$0	$0	($1,238,009) Up to ($16,000,000)
Cost - Section 135.778 – Tax Credit for Producers of Biodiesel repeal of sunset - p.11	$0	$0	$0	($2,265,248) Up to ($5,500,000)
Cost – Section 135.1610 Urban Tax Credits repeal of sunset - p.11-12	$0	$0	$0	Up to ($200,000)
Cost – Section 137.1018 - Rolling Stock Tax Credits - p.12-13	$0	$0	$0	Up to ($200,000)
Cost – Section 348.436 –	$0	$0	$0	($1,847,865)

Utilization Contributor and New Generation Tax Credits - p.21-22				Up to ($6,000,000)
Cost – Section 348.493.2 – Special Crop Lenders Tax Credit - p.15-17	$0	$0	$0	Up to ($300,000)
Cost – All above Sections FTE to administer tax credits	$0	$0	$0	(Unknown)
Costs – DESE Contractor/ Professional development - §178.530 p.14	($116,000)	($116,000)	($116,000)	($116,000)
Costs – DESE Work Group-Initial Coordinator Meeting - §178.530 p.14	($7,235)	$0	$0	$0
Costs – DNR- Section 640.406				
Personal Service	($96,280)	($117,847)	($120,204)	($125,060)
Fringe Benefits	($64,909)	($78,817)	($79,762)	($82,984)
Expense and Equipment	($35,785)	($11,950)	($12,189)	($12,681)
Total Costs – DNR p.19-21	($196,974)	($208,614)	($212,155)	($220,726)
FTE Change	2 FTE	2 FTE	2 FTE	2 FTE
Costs – DNR- ITSD Section 640.406 p.18-19	($500,000)	$0	$0	$0
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	**($820,209)**	**($324,614))**	**($328,155)**	**Could exceed ($11,095,921 to $41,536,726)**
Estimated Net FTE Change on General Revenue	Could be less than 2 FTE	Could be less than 2 FTE	Could be less than 2 FTE	Could be less than 2 FTE
MISSOURI AGRICULTURAL AND				

SMALL BUSINESS DEVELOPMENT AUTHORITY ACCOUNT				
Revenue Gain – 1% Application review fee - p.14	$0	$0	$0	$60,000
Cost – MDA FTE – to maintain and comply with the program p.14	$0	$0	$0	(Unknown)
ESTIMATED NET EFFECT ON THE MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY ACCOUNT	**$0**	**$0**	**$0**	**$0**

FISCAL IMPACT – Local Government	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2030)
SCHOOL DISTRICTS				
Costs – School Districts – Implement agriculture education - §178.530 p.	$0 to (Unknown)	$0 to (Unknown)	$0 to (Unknown)	$0 to (Unknown)
ESTIMATED NET EFFECT ON SCHOOL DISTRICTS	**$0 to (Unknown)**	**$0 to (Unknown)**	**$0 to (Unknown)**	**$0 to (Unknown)**

FISCAL IMPACT – Small Business

A direct fiscal impact to small businesses would be expected as a result of this proposal as many will be able to take advantage of the proposed extension amongst various business tax credits.

FISCAL DESCRIPTION

Modifies provisions relating to agricultural tax credits

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

Office of the Governor
Department of Economic Development
Department of Revenue
Office of Administration – Budget & Planning
Missouri Department of Transportation
Missouri Department of Conservation
Department of Public Safety – Highway Patrol
Department of Public Safety – Fire Safety
Missouri House of Representatives
Missouri Senate
Department of Public Safety – Director's Office
Oversight Division
Metropolitan St. Louis Sewer District - 7B Sewer
South River Drainage District - 7D Levee
Wayne County Pwsd #2
St. Charles County Pwsd #2 - 7A Water
City of Kansas City
City of O'Fallon

Julie Morff
Director
April 28, 2025

Jessica Harris
Assistant Director
April 28, 2025

BB:LR:OD