

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1926H.011
 Bill No.: HB 903
 Subject: Taxation and Revenue - General; Taxation and Revenue - Property; Property, Real and Personal; Motor Vehicles;, Department of Revenue; State Tax Commission
 Type: Original
 Date: January 27, 2025

Bill Summary: This proposal reduces the assessment percentage of tangible personal property over a period of years.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2029)
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2029)
Blind Pension Fund (0621)	\$0	(\$1,354,511)	(\$2,709,021)	(\$4,063,532)
Total Estimated Net Effect on Other State Funds	\$0	(\$1,354,511)	(\$2,709,021)	(\$4,063,532)

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2029)
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 2029)
Total Estimated Net Effect on FTE	0	0	0	\$0

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

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2026	FY 2027	FY 2028	Fully Implemented (FY 2029)
Local Government*	\$0	More or less than (\$303,288,467)	More or less than (\$606,576,935)	More or less than (\$909,865,402)

*Oversight notes this impact could be substantially reduced if taxing authorities are able to increase the levy to other taxpayers to make up for the loss of property tax revenue resulting from this proposal.

FISCAL ANALYSIS

ASSUMPTION

Section 137.115 - Tangible Personal Property Assessment Percentage Rate

Officials from the **Office of Administration - Budget and Planning (B&P)** note this proposal would reduce the assessment percentage used of market value when determining an item’s assessed value. This proposal would reduce the rate by 5.11% per year for three years. Under this proposal the assessment percentage would go from 33.33% to 28.22% (2026), 23.11% (2027), and finally 18.00% (2028).

Property taxes are levied for a calendar year, with the taxes owed by December 31st of that year. Therefore, a reduction to a tax year’s assessed value will impact collections for the following fiscal year. For example: tax year 2026 reduction will impact FY27 collections.

B&P notes that there are subclasses within personal property that are already assessed at a lower rate. Those items will remain assessed at their current lower rates. Table 1 shows the current and proposed assessment percentage by property type.

Table 1: Personal Property Assessment Rates

Property Type	Current Assessment Rate	Proposed Assessment Rate		
		2026	2027	2028+
Livestock	12%	n/a	n/a	n/a
Farm Machinery	12%	n/a	n/a	n/a
Vehicles - motor and recreational	33.33%	28.22%	23.11%	18%
Grain and other Crops	1%	n/a	n/a	n/a
Manufactured Homes (Dwelling Units)	19%	n/a	n/a	n/a
Historical MVs and Aircraft, Kit Aircraft	5%	n/a	n/a	n/a
Pollution Control Tools and Equipment	25%	n/a	n/a	n/a
All Other Tangible Personal Property	33.33%	28.22%	23.11%	18%
State Assessed Utility Personal Property	33.33%	28.22%	23.11%	18%

Based on the 2024 Assessed Valuations Report provide by STC, the assessed value for impact personal property was \$29,449,339,954. Under this proposal the assessed values would have been \$24,934,304,636 (28.22%, 2026), \$20,419,269,317 (23.11%, 2027), and \$15,904,23,999 (18.0%, 2028). Table 2 shows the current and proposed assessed value by property type.

Table 2: Assessed Values

Property Type	Current (2024)	Proposed		
		2026	2027	2028+
Vehicles - motor and recreational	\$20,346,815,488	\$17,227,336,726	\$14,107,857,964	\$10,988,379,201
All Other Tangible Personal Property	\$7,881,474,797	\$6,673,123,876	\$5,464,772,954	\$4,256,422,033
State Assessed Utility Personal Property	\$1,221,049,669	\$1,033,844,034	\$846,638,399	\$659,432,765
Total	\$29,449,339,954	\$24,934,304,636	\$20,419,269,317	\$15,904,233,999

Using the 2024 property tax rate report published by the State Auditor’s Office, B&P estimates that the average local property tax rate is 6.7173%. In addition, the Blind Pension Trust Fund levies a statewide property tax of \$0.03 per \$100 value.

Therefore, B&P estimates that this provision could reduce revenues to the Blind Pension Trust Fund by \$4,063,532 and local revenues by \$909,865,402 annually once fully implemented. Table 3 shows the estimated impact by property type.

Table 3: Estimated Impact

Property Type	Blind Pension Fund		
	2026 (FY27)	2027 (FY28)	2028+ (FY29+)
Vehicles - motor and recreational	(\$935,844)	(\$1,871,687)	(\$2,807,531)
All Other Tangible Personal Property	(\$362,505)	(\$725,011)	(\$1,087,516)
State Assessed Utility Personal Property	(\$56,162)	(\$112,323)	(\$168,485)
Total	(\$1,354,511)	(\$2,709,021)	(\$4,063,532)

Property Type	Local Property Tax		
	2026 (FY27)	2027 (FY28)	2028+ (FY29+)
Vehicles - motor and recreational	(\$209,544,747)	(\$419,089,494)	(\$628,634,241)
All Other Tangible Personal Property	(\$81,168,556)	(\$162,337,113)	(\$243,505,669)
State Assessed Utility Personal Property	(\$12,575,164)	(\$25,150,328)	(\$37,725,492)
Total	(\$303,288,467)	(\$606,576,935)	(\$909,865,402)

Officials from the **Department of Social Services (DSS)** note the Blind Pension (BP) is funded from 0.03% of each \$100 assessed valuation of taxable property. Reducing the personal property tax rate could impact the amount received for the Blind Pension fund.

According to the [2023 State Tax Commission Annual Report](#), \$28,230,814,925 of the \$149,939,479,696 total assessed valuation for the State of Missouri comes from tangible personal property that is not livestock; farm machinery; pollution control tools and equipment; grain and other agricultural crops; historic motor vehicles, historic aircraft, and aircraft built from kits.

Tangible personal property that is not livestock; farm machinery; pollution control tools and equipment; grain and other agricultural crops; and historic motor vehicles, historic aircraft, and aircraft built from kits is currently assessed at 33 1/3 percent of true value in money. Therefore, the \$28,230,814,925 in these types of tangible property tax assessments reported in 2023 is 33 1/3% of the true value of personal property, which means the true value of these types of personal property assessed was \$84,700,914,866 ($\$28,230,814,925 / 0.3333$).

The proposed reduction in assessments of tangible personal property that is not livestock; farm machinery; pollution control tools and equipment; grain and other agricultural crops; and historic motor vehicles, historic aircraft, and aircraft built from kits will affect the BP fund as follows:

Tax Collection Year	True Value of Tangible Personal Property*	Assessment Rate, as amended per year	Amended Assessed Value of Tangible Personal Property*	BP Fund Collections Tangible Personal Property*	Reduction in Collections for the BP Fund
2026	\$84,700,914,866	33 1/3%	\$28,230,814,925	\$8,469,244	\$0
2027	\$84,700,914,866	28 2/9%	\$23,902,598,175	\$7,170,779	\$1,298,465
2028	\$84,700,914,866	23 1/9%	\$19,574,381,426	\$5,872,314	\$2,596,930

2029	\$84,700,914,866	18%	\$15,246,164,676	\$4,573,849	\$3,895,395
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*Not Livestock, Farm Machinery, Poultry, and Pollution Control Tools and Equipment

The fiscal impact from the provisions of 137.115 is up to \$1,298,465 in SFY 27; \$2,596,930 in SFY 28; and \$3,895,395 in SFY 29 and \$3,895,395 ongoing.

Therefore, FSD estimates that the fiscal impact to the BP fund as a result of this legislation would be \$1,298,465 in SFY 27; \$2,596,930 in SFY 28; and \$3,895,395 in SFY 29 and \$3,895,395 ongoing.

Officials from the **Gasconade County Assessor** assume the proposed reduction of personal property valuation percentages by 5.11% annually over a three-year period raises significant concerns about its effect on the financial stability of Class Three counties, including Gasconade County. Based on their analysis, this proposal would result in an overall reduction of approximately 14% in personal property tax revenue by the third year. Such a drastic reduction in revenue would be devastating to political subdivisions that rely on these funds to provide essential services.

In smaller, rural counties like theirs, this funding is critical to the operations of schools, hospitals, and other public services that the county's residents depend on daily. For example, schools rely on local tax revenues to ensure adequate staffing, maintain facilities, and provide quality education to the county's children. Hospitals and healthcare providers depend on these revenues to deliver vital services, especially in rural areas where healthcare access is already limited. The fiscal impact of this proposal would leave Class 3 counties without sufficient resources to fulfill these obligations, as the county lacks the economic base and diversification of larger counties to absorb such losses.

Additionally, smaller counties often face restrictions that prevent them from increasing other forms of revenue to offset losses, leaving no viable path forward to recover from this shortfall. The county assumes this proposal risks severely undermining the ability of rural communities to provide essential services and meet the needs of their residents. Placing the tax burden on real estate valuation to make up for the lack of personal property valuation is not fair and equitable to the county's taxpayers.

Officials from the **Miller County Assessor** assume this bill would lower the amount of money local entities receive in Miller County in 2026 by an estimated \$360,000, 2027 \$800,000 lower, and 2028 \$1,000,000 lower.

These calculations are based off of a county wide personal property value of \$140,000,000 in 2026 and increasing by the CPI the next 2 years.

Without replacement revenue from the state, this is not a feasible bill on the local level. This bill would devastate the county's local schools, fire districts, police/sheriff's offices, road districts and 911 offices.

Officials from the **County Employees Retirement Fund (CERF)** assume this proposal would have a negative fiscal impact to CERF. A certain portion of the monies that are used to fund CERF are tied to the collection of property taxes. This proposal, by reducing the assessment percentage of personal property, would reduce the monies that fund CERF. The amount of these revenues fluctuates from year to year. Although employee contributions are the single largest revenue source for CERF, a significant portion of the overall revenue stream is tied to the collection of property tax (and personal property tax). CERF would expect the changes in HB 903 to result in a deterioration of CERF's funding over time. Unless the funding is replaced with other sources, it likely has serious implications for CERF's sustainability including the possibility that the plan assets might be depleted.

Officials from the **Joint Committee on Public Employee Retirement (JCPER)** have reviewed this proposal. The bill will have a direct fiscal impact to the Joint Committee on Public Employee Retirement. The JCPER's review of this proposal indicates that its provisions 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 **State Tax Commission (STC)** have reviewed this proposal and determined it will have a negative fiscal impact on school districts and other local taxing jurisdictions (cities, counties and fire districts) who rely on property tax as a source of revenue. Based on the State Tax Commission 2023 Annual Report, 19.34% of assessed valuation is attributed to personal property ($\$149,871,883,818 \times .1934 = \$28,985,222,330$ assessed valuation) and 18.67% of property taxes collected were attributed to personal property ($\$10,230,980,631 \times .1867 = \$1,910,124,084$). Dropping the assessed valuation percentage to 28 2/9% from 33.3% would drop the assessed valuation to $\$24,563,452,677$ ($28,985,222,330 / .333 \times .2822$). The tax collections from the reduced valuation would equal $\$1,618,729,779$ [$(\$24,563,452,677 \times \$1,910,124,084) / \$28,985,222,330 = \$1,618,729,779$]. The resulting reduction in taxes statewide would be $\$291,394,305$ ($\$1,910,124,084 - \$1,618,729,779$) for 2026 spread across all the taxing jurisdictions across the state reliant on property taxes for funding.

Dropping the assessed valuation percentage to 23 1/9% from 28 2/9% would drop the assessed valuation to $\$20,115,570,212$ ($28,985,222,330 / .333 \times .2311$). The tax collections from the reduced valuation would equal $\$1,325,614,642$ [$(\$20,115,570,212 \times \$1,910,124,084) / \$28,985,222,330 = \$1,325,614,642$]. The resulting reduction in taxes statewide would be an additional $\$293,115,137$ ($\$1,910,124,084 - \$1,325,614,642 - \$291,394,305$ [2026]) for 2027 spread across all the taxing jurisdictions across the state reliant on property taxes for funding.

Dropping the assessed valuation percentage to 18% from 23 1/9% would drop the assessed valuation to \$15,667,687,746 ($28,985,222,330 / .333 * .18$). The tax collections from the reduced valuation would equal \$1,032,499,505 [$(\$15,667,687,746 * \$1,910,124,084) / \$28,985,222,330 = \$1,032,499,505$]. The resulting reduction in taxes statewide would be an additional \$293,115,137 ($\$1,910,124,084 - \$1,032,499,505 = \$291,394,305$ [2026] - \$293,115,137 [2027]) for 2028 spread across all the taxing jurisdictions across the state reliant on property taxes for funding.

The tax cut as compared to current breaks down as follows \$291,394,305 (2026); \$584,509,442 (2027); and \$877,624,579 (2028)

Officials from the **Boone County SB 40 (Boone County Family Resources)** assume a reduction in funding from personal property and/or real property taxes would have significant negative consequences on critical support for individuals with intellectual and developmental disabilities (IDD), limiting access to critical support for those who rely on them. Senate Bill 40 organizations such as Boone County Family Resources assess local needs and nurture a strong network of high-quality services essential to over 2,300 people with IDD and their families. These services, supported by personal property taxes, include employment opportunities, inclusive community programs, and vital resources for families.

Officials from the **Callaway County SB 40 Board** assume a reduction in funding from personal property and/or real property taxes would have significant consequences on critical support for individuals with intellectual and developmental disabilities (IDD), limiting access to critical support for those who rely on them. Senate Bill 40 organizations such as Callaway County Special Services, Callaway County, assess local needs and nurture a strong network of high-quality services that are essential to over 201 people with IDD and their families. These services, supported by personal property and/or real property taxes, include employment opportunities, inclusive community programs, and vital resources for families.

Officials from the **Jackson County SB 40 Board** assume a reduction in funding from personal property and/or real property taxes would have significant consequences on critical support for individuals with intellectual and developmental disabilities (IDD), limiting access to critical support for those who rely on them. Senate Bill 40 organizations such as Developmental Disability Services of Jackson County - assess local needs and nurture a strong network of high-quality services that are essential to over 3,000 people with IDD and their families. These services, supported by personal property taxes, include employment opportunities, inclusive community programs, and vital resources for families.

Officials from the **Lawrence County SB 40 Board** assume the Lawrence County Board for the Developmentally Disabled (SB40 Board), considered a political subdivision, utilizes a portion of the property taxes collected each year to provide services and opportunities for individuals with Intellectual Disabilities and Developmental Disabilities within Lawrence County. The money is used for grants, funding (with other entities) of the local Sheltered Workshop, Transportation assistance through OATS transportation, a community center for this population, handicap

accessible playground equipment in some city parks, etc. Any reduction in property taxes takes away funds that can help one of the most vulnerable populations, the intellectually and developmentally disabled.

Officials from the **St. Louis City SB 40 Board** assume a reduction in funding from personal property and/or real property taxes would have significant consequences on critical supports for individuals with intellectual and developmental disabilities (IDD), limiting access to critical supports for those who rely on them. Senate Bill 40 organizations such as St. Louis Office for Developmental Disability Resources assess local needs and nurture a strong network of high-quality services that are essential to over 1500 people with IDD and their families. These services, supported by personal property taxes, include employment opportunities, inclusive community programs, and vital resources for families.

Officials from the **St. Louis County SB 40 Productive Living Board** assume a reduction in funding from personal property and/or real property taxes would have significant consequences on critical supports for individuals with intellectual and developmental disabilities (IDD), limiting access to supports for those who rely on them. Senate Bill 40 organizations such as Productive Living Board for St. Louis County Citizens with Developmental Disabilities assess local needs and nurture a strong network of high-quality services that are essential to over 4,600 people with IDD and their families. These services, supported by personal property taxes, include employment opportunities, inclusive community programs, and vital resources for families.

Officials from the **Mid-Continent Public Library** assume based on the language in the proposed bill, the district would lose approximately:

- 2026 \$337 thousand
- 2027 \$676 thousand
- 2028 \$1.02 million

Based on the value of personal property currently.

Oversight assumes this provision incrementally reduces the percentage at which personal property is assessed, effectively reducing the assessed value over time.

Property Type	Current	Proposed		
		2026	2027	2028
Personal Property	33.33%	28.22%	23%	18%

Oversight estimated the difference between the proposed assessed values and the 2023 assessed values in the tables below according to the [State Tax Commission](#).

Property Type	Assessed Value Current	Full Value	Assessed Value Proposed		
			2026	2027	2028
Personal Property (Vehicles)	\$20,892,140,604	\$62,739,160,973	\$17,704,991,227	\$14,430,007,024	\$11,293,048,975
Personal Property (Other)	\$8,093,081,726	\$24,303,548,727	\$6,858,461,451	\$5,589,816,207	\$4,374,638,771
Personal Property (Centrally Assessed)	\$1,277,168,311	\$3,835,340,273	\$1,082,333,025	\$882,128,263	\$690,361,249
Total	\$30,262,390,641	\$90,878,049,973	\$25,645,785,703	\$20,901,951,494	\$16,358,048,995

Property Type	Difference in Assessed Value		
	2026	2027	2028
Personal Property (Vehicles)	(\$3,187,149,377)	(\$6,462,133,580)	(\$9,599,091,629)
Personal Property (Other)	(\$1,234,620,275)	(\$2,503,265,519)	(\$3,718,442,955)
Personal Property (Centrally Assessed)	(\$194,835,286)	(\$395,040,048)	(\$586,807,062)
Total	(\$4,616,604,938)	(\$9,360,439,147)	(\$13,904,341,646)

Oversight notes the Blind Pension Fund (0621) is calculated as an annual tax of three cents on each one hundred dollars valuation of taxable property ((Total Assessed Value/100)*.03). Because this proposal limits the assessed value portion of this equation, the Blind Pension Fund will experience a decrease in revenue relative to what it would have received under current law. Oversight estimated the impact to the Blind Pension Fund in the table below.

Property Type	Blind Pension Fund Impact (difference in assessed value /100 * .03)		
	2026 (FY 2027)	2027 (FY 2028)	2028 (FY 2029)

Personal Property (Vehicles)	(\$956,145)	(\$1,938,640)	(\$2,879,727)
Personal Property (Other)	(\$370,386)	(\$750,980)	(\$1,115,533)
Personal Property (Centrally Assessed)	(\$58,451)	(\$118,512)	(\$176,042)
Total	(\$1,384,982)	(\$2,808,132)	(\$4,171,302)

Oversight calculated an effective local property tax rate of approximately 6.6%. Oversight used the effective local property tax rate to estimate the reduction of local property tax collections under this proposal.

Property Type	Property Tax Paid*	Assessed Value	Effective Local Tax Rate
Personal Property (Vehicles)	\$1,377,089,993	\$20,892,870,233	6.6%
Personal Property (Other)	\$533,034,091	\$8,093,081,726	6.6%

* Excluding the Blind Pension Fund revenue.

Property Type	Local Impact (difference in assessed value x 6.6%)		
	2026 (FY 2027)	2027 (FY 2028)	2028 (FY 2029)
Personal Property (Vehicles)	(\$210,351,859)	(\$426,500,816)	(\$633,540,048)
Personal Property (Other)	(\$81,484,938)	(\$165,215,524)	(\$245,417,235)
Personal Property (Centrally Assessed)	(\$12,859,129)	(\$26,072,643)	(\$38,729,266)
Total	(\$304,695,926)	(\$617,788,983)	(\$917,686,549)

Oversight notes property tax revenues are designed to be revenue neutral from year to year. The tax levy is adjusted relative to the assessed value to produce roughly the same revenue from the prior year with an allowance for growth. Property tax rates will be impacted by this proposal.

Oversight notes some taxing entities have tax rate ceilings that are at their statutory or voter approved maximum or are at a fixed rate. For these taxing entities, any decrease in the assessed values would not be offset by a higher tax rate (relative to current law), rather it would result in an actual loss of revenue.

Oversight notes this provision starts on January 1, 2026. Oversight will note the fiscal impact to the Blind Pension Fund and local political subdivisions beginning in FY 2027.

Oversight notes officials from B&P and DSS both assume the proposal will have a direct fiscal impact on the Blind Pension Fund and local revenues. Oversight does not have any information to the contrary. Therefore, Oversight will reflect B&P’s estimated impact in the fiscal note.

Officials from the **Department of Revenue, Office of Administration, Newton County Health Department, Phelps County Sheriff, Kansas City Police Dept., St. Louis County Police Dept,** and the **Office of the State Auditor** each assume the proposal will have no fiscal impact on their respective organizations.

Oversight only reflects the responses received from state agencies and political subdivisions; however, other local political subdivisions were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2029)
BLIND PENSION FUND				
<u>Revenue Reduction - §137.115 - Personal property change in assessed value</u>	\$0	(\$1,354,511)	(\$2,709,021)	(\$4,063,532)
ESTIMATED NET EFFECT ON BLIND PENSION FUND	\$0	(\$1,354,511)	(\$2,709,021)	(\$4,063,532)

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2029)
LOCAL POLITICAL SUBDIVISIONS				
<u>Revenue Reduction - §137.115 - Personal</u>	\$0	More or less than (\$303,288,467)	More or less than (\$606,576,935)	More or less than (\$909,865,402)

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028	Fully Implemented (FY 2029)
property change in assessed value*				
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	\$0	More or less than (\$303,288,467)	More or less than (\$606,576,935)	More or less than (\$909,865,402)

*Oversight notes this impact could be substantially reduced if taxing authorities are able to increase the levy to other taxpayers to make up for the loss of property tax revenue resulting from this proposal.

FISCAL IMPACT – Small Business

This proposal would reduce the assessment of personal property taxes for small businesses. Conversely, there could be a fiscal impact to small businesses if tax rates are adjusted relative to changes in assessed value.

FISCAL DESCRIPTION

Beginning January 1, 2026, the percentage of the true value in money at which personal property is assessed will be reduced over a period of three years until it will be assessed at 18% of its true value in money.

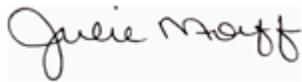
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

- Office of Administration - Budget and Planning
- Department of Social Services
- County Employees Retirement Fund (CERF)
- Joint Committee on Public Employee Retirement (JCPER)
- State Tax Commission (STC)
- Department of Revenue
- Office of Administration
- Office of the State Auditor

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Boone County SB 40 (Boone County Family Resources)
Gasconade County Assessor
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Jackson County SB 40 Board
Lawrence County SB 40 Board
St. Louis City SB 40 Board
St. Louis County SB 40 Productive Living Board
Mid-Continent Public Library
Newton County Health Department
Phelps County Sheriff
Kansas City Police Dept.
St. Louis County Police Dept



Julie Morff
Director
January 27, 2025



Jessica Harris
Assistant Director
January 27, 2025