

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 6765H.01P
Bill No.: Perfected HB 3000
Subject: Political Subdivisions; Counties; State Auditor
Type: Original
Date: March 31, 2026

Bill Summary: This proposal modifies procedure for requesting audits of political subdivisions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)

FUND AFFECTED	FY 2027	FY 2028	FY 2029
Total Estimated Net Effect on FTE	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 2027	FY 2028	FY 2029
Local Government	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown

FISCAL ANALYSIS

ASSUMPTION

§29.230 – Audits of Political Subdivisions

Officials from the **Office of the Secretary of State, Office of the State Auditor, Platte County Board of Elections, St. Louis County Board of Elections** and the **Christian County Auditor's Office** 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, SB 644 (2025), officials from the **Jackson County Election Board** and the **Clay County Auditor's Office** 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.

Oversight assumes this proposal is adding clarifying language in statute and will have no direct fiscal impact.

House Amendment 1 (§321.295) - Fire Protection Districts and the Distribution of Surplus/Unneeded Supplies or Property

In response to similar legislation, SCS for SB 1195 (2026), officials from the **Department of Public Safety (Fire Safety and Missouri Highway Patrol), Office of Administration, City of Kansas City, Phelps County Sheriff's Office, Kansas City Police Department, St. Louis County Police Department** and the **Eastern Clay Ambulance 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 similar legislation, SCS for SB 1195 (2026), officials from the **Branson 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 for this agency.

Oversight notes no fire protection districts responded to the fiscal note request. Therefore, Oversight assumes the provisions of this section may have an unknown positive fiscal impact on local fire protection districts if the board of directors of the district sells surplus or unneeded supplies or property to the general public by auction.

Oversight only reflects the responses that we have received from state agencies and political subdivisions; however, other cities, counties, local law enforcement agencies, fire protection districts and ambulance districts were requested to respond to this proposed legislation but did

not. 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. A general listing of political subdivisions included in our database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2027 (10 Mo.)	FY 2028	FY 2029
LOCAL POLITICAL SUBDIVISIONS			
<u>Revenue Gain</u> – Fire Protection Districts (§321.295) Sale of surplus supplies p.4	\$0 or <u>Unknown</u>	\$0 or <u>Unknown</u>	\$0 or <u>Unknown</u>
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	\$0 or <u>Unknown</u>	\$0 or <u>Unknown</u>	\$0 or <u>Unknown</u>

FISCAL IMPACT – Small Business

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

FISCAL DESCRIPTION

Currently, the number of signatures needed for a petition requesting the State Auditor to audit a political subdivision is determined based on the number of qualified voters of the political subdivision that cast votes in the last gubernatorial election prior to the filing of the petition.

This bill requires the number of signatures needed to be determined based on the number of qualified voters of the political subdivision that cast votes in the last gubernatorial election prior to the requesting of the petition.

(House Amendment 1 - §321.295) Fire Protection Districts and the Distribution of Surplus/Unneeded Supplies or Property

This act authorizes the board of directors of a fire protection district to distribute surplus supplies or property to volunteer fire protection associations, other fire protection districts, fire departments, or to eligible donees, as described in the act. Any surplus supplies or property that is not transferred may be sold. If the value of the item is less than five hundred dollars it may be sold without an auction, provided the board collects certain information from the purchaser. If the item has a value over five hundred dollars, the board must auction the item using sealed bids.

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 Secretary of State
Office of the State Auditor
Jackson County Election Board
Platte County Board of Elections
St. Louis County Board of Elections
Clay County Auditor's Office
Department of Public Safety
 Fire Safety
 Missouri Highway Patrol
Office of Administration
City of Kansas City
Phelps County Sheriff's Office
Kansas City Police Department
St. Louis County Police Department
Eastern Clay Ambulance District
Branson Police Department
Christian County Auditor's Office



Julie Morff
Director
March 31, 2026



Jessica Harris
Assistant Director
March 31, 2026