

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

LR No.: 0883-07  
Bill No.: SCS for SB 210  
Subject: Counties  
Type: Original  
Date: February 15, 2005

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 8 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials of the **Office of State Courts Administrator** assume no impact on the Courts.

**Oversight has not received responses from counties on the fiscal note request log, therefore, Oversight will use responses used on identical legislation of this session:**

**Section 50.530: Defining an Accounting Officer:**

**In response to fiscal note 1088-01 of this session, the following responses were issued:**

Officials of the **Cass County Commission** assume no fiscal impact.

**Oversight** assumes no state or local fiscal impact.

ASSUMPTION (continued)

**Section 64.215: Cass County - County Planning Board:**

**In response to fiscal note 1090-01 of this session the following fiscal impact statements were issued:**

Officials of the **Cass County Commission** assume no fiscal impact.

**Oversight** assumes no state or local fiscal impact.

**Section 67.1159: St. Charles County Convention and Sports Facilities Authority**

**Oversight** received no response from St. Charles County, however, this section allow the Authority to attach a lien for non-payment of taxes.

**Oversight** assumes this would facilitate the collection of delinquent taxes for the Authority. Oversight assumes no fiscal impact.

**Section 67.1775: Community Services for Children Sales Tax:**

In response to identical legislation of this session, fiscal note 1197-02 SB 238, the following fiscal impact estimates were issued.

Officials with the **Department of Revenue (DOR), Department of Social Services, State Treasurer's Office, and Jasper County** assume this proposal would have no fiscal impact on their agencies.

Officials with **Jefferson County** assume this proposal could result in positive fiscal impact as a result of the elimination of cots related to their community children's service fund sales tax collections. **Oversight** assumes the 1% collection fee imposed by DOR to collect the tax would offset such savings.

**Oversight** assumes this proposal stipulates that the Director of Revenue shall administer, collect, and disburse funds collected for the community children's services sales tax that counties are enabled to enact. Oversight further assumes that Jefferson County and St. Charles County have enacted such sales taxes, and that other counties are eligible to do so, pending approval of their voters.

ASSUMPTION (continued)

**Oversight** assumes that the DOR would levy a 1% collection fee on the sales taxes relating to this proposal. However, such revenues would be offset by increased personnel, systems modification and programming, and other collection costs. Oversight cannot speculate as to how counties will seek and attain voter approvals for this tax, thus, it cannot estimate the amount of sales tax collections generated.

**Section: Chapter 67: Definition of County and Municipality:**

This section changes the definition of County and Municipality in Chapter 67.

**Oversight** assumes no state or local fiscal impact.

**Section 115.019 - Cass County: Formation of Board of Election Commission:**

In response to fiscal note 1091, SB 257, the following fiscal impact statements were issued.

Officials of the **Cass County Commission** assume no fiscal impact.

**Oversight** assumes this provision is discretionary, and would require voter approval before fiscal impact would be realized. **Oversight** assumes no state fiscal impact.

**Section 137.115 - City of Pacific**

**Oversight** assumes this provision allows the City of Pacific to opt out of the provisions of HB 1150 (2002 session). **Oversight** assumes no state or local fiscal impact.

**Section 205.010 - Cass County - Public Health Center:**

In response to identical legislation fiscal note 1089-01, SB 258 the following fiscal impact statements were issued:

Officials of the **Cass County Commission** assume no fiscal impact.

ASSUMPTION (continued)

**Oversight** assumes current law would allow Cass County to place the ballot the question of establishing a health center in Cass County, but only by petition. This proposal would allow a majority of the Cass County Commission to place the question on the ballot. Oversight assumes this is enabling legislation and would have no fiscal impact without action by the governing body. Oversight assumes no State or Local fiscal impact.

**Sections 488.426 & 488.429 - Counties Renovation Bonds:**

In response to identical legislation fiscal note 0055-02 of this session, the following fiscal impact statements were issued.

Officials of the **Office of State Courts Administrator** assume no fiscal impact on the Courts.

**Oversight** assumes this proposal would have no state or local fiscal impact. Local fiscal impact would occur after December 31, 2014, which is beyond the scope of this fiscal note.

<u>FISCAL IMPACT - State Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
<b>GENERAL REVENUE</b>			
<b><u>Income</u> – DOR</b>			
1% Collection Fees	Unknown	Unknown	Unknown
<b><u>Cost</u> – DOR</b>			
Expenses Related To Sales Tax Collections	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
<b>ESTIMATED NET EFFECT ON GENERAL REVENUE (Section 67.1775)</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
<b>Savings</b> – Reduced Tax Collection Costs	Unknown	Unknown	Unknown
<b>Cost</b> – DOR 1% Collection Fees	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
<b>ESTIMATED NET EFFECT ON LOCAL GOVERNMENT (Section 67.1775)</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

FISCAL IMPACT - Small Business

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

DESCRIPTION

This act relates to county government.

SECTION 50.530 - This act defines an "Accounting Officer" as the County Auditor in counties of the first and second classification and county clerks in counties of the third and fourth classification. Currently, the statute uses out-of-date terminology to classify counties.

This act also defines a "Budget Officer" as a person appointed by the County Commission of counties of the first classification or the Presiding Commissioner in Cass County and counties of the second classification, unless the commission designates the County Clerk. The "Budget Officer" in counties of the third and fourth classification is the County Clerk. Currently, the statute provides that the Presiding Commissioner is the "Budget Officer" only in counties of the second classification.

SECTION 64.215 - This act requires that the County Commissioner and County Highway engineer, as members of the county planning board, be nonvoting members in Cass County.

Currently, these individuals are members on the board with voting power in Cass County.

SECTION 67.1159 - This act allows the St. Charles County Convention and Sports Facilities Authority to attach a lien for non-payment of taxes.

DESCRIPTION (continued)

SECTION 67.1775 - Currently, the governing body of St. Louis or any county, may after voter approval, levy a sales tax not to exceed one-quarter of a cent in the county for the purpose of providing services, including counseling, family support, and temporary residential services to persons nineteen years of age or less. This act would allow the Department of Revenue to collect the "Community Services for Children Sales Tax". Also, it rephrases the ballot language.

SECTION 67.1850 - This act changes the definition of county and municipality in Chapter 67, RSMo, concerning political subdivisions.

SECTION 115.019 - This act authorizes the Cass County Commission to seek the formation of a board of election commissioners in Cass County. Upon majority vote of the Commission, the question of whether to form a Board of Election Commissioners in Cass County shall be placed on the ballot.

SECTION 137.115 - This act provides that a political subdivision, contained within two or more counties where at least one of the counties has not opted out of the provisions of HB 1150 (2002) and at least one such county has opted out, will calculate a single tax rate as in effect prior to the enactment of HB 1150.

SECTION 137.130 - This act provides that whenever an assessor or an employee has insufficient information to assess any real property, he or she shall assess the property based upon physical inspection. In order to do so, the assessor or an employee shall have the right to enter into any lands for the purpose of assessing the real or personal property. The assessor may not enter the interior of a structure on residential property for the inspection.

SECTION 205.010 - Currently, any county may operate a public health center. Whenever the County Commission is presented with a petition signed by at least 10% of the voters asking that an annual tax be levied the county shall submit the question to the voters at an election. In addition to the current method, this act would require the Cass or Cooper County Commission to submit the question of establishing a public health center to the voters if the commission, by a majority vote, chose to do so.

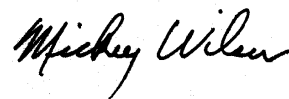
SECTIONS 488.426 & 488.429 - Currently, there is an expiration date on all of Section 488.429, RSMo. This act limits the expiration date of December 31, 2014, to the provision allowing for debt service on county bonds for renovation and enhancement projects. The additional \$10 fee for Franklin County in Section 488.426 will expire on December 31, 2014.

DESCRIPTION (continued)

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 State Courts Administrator  
Department of Revenue  
Department of Social Services  
Office of State Treasurer  
Jefferson County Commission  
Jasper County Commission  
Cass County Commission



Mickey Wilson, CPA  
Director  
February 15, 2005