

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 0883-12

Bill No.: Truly Agreed to and Finally Passed CCS for HCS for SS for SCS for SB 210

Subject: Political Subdivisions

Type: Original

Date: May 27, 2005

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
General Revenue	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
Total Estimated Net Effect on General Revenue Fund	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown

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

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 35 pages.

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

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2006	FY 2007	FY 2008
Local Government	(\$396,000 to Unknown)	Unknown to (Unknown)	Unknown to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

The following State Departments assume no fiscal impact, **Departments of Transportation, Natural Resources, Department of Conservation, Department of Labor and Industrial Relations,** and the **Office of Attorney General.**

Officials of the **City of Springfield** assume no fiscal impact from this proposal.

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)

Sections 50.1030 and 50.1031 County Employees Retirement System - Benefits:

The **Joint Committee on Public Employee Retirement (JCPER)** has reviewed this proposal and has determined an actuarial study is not needed under the provisions of section 105.660, subdivision (5).

Officials from the **Local Government Employees Retirement System** and **County Employees Retirement System** assume no fiscal impact to their agency.

Sections 54.010, 54.280 etal. - Consolidates Tax Collections in Township Counties:

Officials of the **Office of Henry County Treasurer-Collector** assumes this proposal would have annual savings of approximately \$33,280.

Officials of the **Nodaway County Clerk's Office** assume this proposal would promote greater efficiency by centralizing tax collections. Officials assume there would be administrative savings in staff time, and paperwork and errors. Currently the county has 15 individual Collectors. Officials believe that tax dollars could be distributed in a more timely fashion, thereby aiding the taxing authorities. Officials estimated that the fees retained for collecting taxes would now be retained by the County.

In Section 54.280, the bill outlines the commission levels for the collection of all current and current delinquent taxes. Subsection 4 of that says, "In any county in which the total amount of taxes levied for any one year is greater than thirteen million dollars, a fee of one and one-half percent on the total amount of taxes levied." I took the taxes collected for current real, personal and surtax from my annual statement (\$13,915,703.25) and I subtracted the city collections out of that because I have private contracts with those folks. That left me with (\$12,800,543.79) multiplied by 1 1/2% generates \$192,008.16. On top of that, the language in 54.320 says "shall collect on behalf of the county for the purpose of mailing statements and receipts required by section 139.350, RSMo, a fee of one-half of one percent on all licenses and all taxes, including current taxes....." That would generate an additional \$69,578.52. Certainly, I haven't done the job yet, but our township collectors only generated and took \$116,368.18 in commissions, so it would seem to me that \$261,586.68 is too much to withhold from the political sub-divisions. That is more than double what the township collectors took as commissions.

ASSUMPTION (continued)

Certainly there would be enough commissions generated to fund both offices. As well, the legislation is already in place for those offices with salaries, commissions, additional help and everything that is needed.

Officials of the **Livingston County Clerk's Office** estimates the 3% collection fee would generate approximately \$136,000 annually. Officials assume the cost of operations would be reduced because instead of processing 13 individual tax books now only one would be required at a central location. Officials assume savings in administration and supplies. Officials concluded there would be no losses incurred.

Officials of the **Carroll County Clerk's Office** assumes the county would realize approximately \$68,000 annually from the 3% collection fee. Officials assume there would be savings from purchasing supplies, and in administration. Officials stated they have 20 individual Collectors, and assume they would save office costs and staff time in having collections made at a centralized location. Officials concluded they would expect no losses to their county if this proposal were to be adopted.

Oversight assumes the loss of tax monies generated by the withholding of ½ of 1% by the various Township County Collector-Treasurers, for mailing tax statements, would be offset by the individual Township Collector no longer retaining a fee for salary.

Oversight assumes there would be fiscal impact to the State's Blind Pension Trust Fund, and to local taxing authorities, such as school districts, road districts, library districts, etc. Based on Nodaway County's assumptions, the new fee structure for Collector-Treasurers would provide revenue levels that amount to \$145,219 more than the amounts withheld under current statutes.

Oversight notes that under the current method of collection of tax revenues in township counties, the Ex-Officio Collector retains for salary a collection fee of 2% for collecting delinquent taxes, and retains a 3% collection fee on all licenses, current taxes, etc. This proposal would transfer the monies generated from retaining these fees to the individual township counties' General Revenue Fund.

ASSUMPTION (continued)

Sections 56.060 - 56.660 County Counselor:

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

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

Oversight assumes this section is permissive. Section 56 allows all counties at their discretion, to appoint a County Counselor to enforce county rules, ordinances, or regulations, and in all matters of civil law. Oversight assumes since this proposal would allow all counties to appoint a County Counselor, that those counties that would appoint a counselor would be allowed to impose a civil fine that could not exceed \$1,000 for each violation of the county's rules, ordinances, and regulations as provided for in Section 49.272 RSMo. Oversight assumes the civil fines would be deposited in the County's General Revenue Fund as required in Section 49.272 RSMo. Oversight assumes the revenue from fines could only be used to defray the costs of enforcement of county rules, regulations, or ordinances.

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.

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

Oversight received no response from St. Charles County, however, this section allows 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 67.1305 City/County Local Economic Development Empowerment Act:

This section would allow any city/county, with voter approval, to impose a sale tax that could not exceed one-half of one percent on all retail sales. The tax could only be used for promoting economic development.

ASSUMPTION (continued)

Officials of the **Department of Revenue** assume they would retain a 1% collection fee.

Sections 67.1775, 210.860 & 210.861: 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.

Oversight assumes that the DOR would charge 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 many counties will seek and attain voter approvals for imposing this tax, thus, it cannot estimate the amount of sales tax collections generated.

Sections 67.1922 - 67.1934 Sales Taxes for Water Quality, Tourism, and Infrastructure:

Officials of the **Department of Revenue - Sales Tax Division** assume no fiscal impact to the department.

ASSUMPTION (continued)

WB:LR:OD (12/02)

Oversight assumes that this proposal allows the same counties to impose one or more sales tax with voter approval for the purposes of water quality, infrastructure, or tourism. Current law allows only one sales tax to be imposed for the same purposes. Oversight assumes since the maximum sales tax allowed remains the same at one and one-half percent in the aggregate, there would be no fiscal impact. Oversight assumes this section is permissive and would require action by the governing body with voter approval before fiscal impact would be realized.

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 94.270 License Fee on Hotels and Motels in the Cities of St. Peters:

Officials of the **City of St. Peters** stated that the city currently receives an estimated \$400,000 annually from the license fee on hotels and motels. Officials stated this proposal would cause a decrease in revenue of approximately \$396,000 annually.

Sections 99.1080 thru 99.1092 - Downtown Revitalization Preservation Program:

In response to identical legislation, state agencies submitted the following fiscal impact statements:

Officials from the **Department of Revenue** and the **Office of the State Treasurer** each assume the proposal would not fiscally impact their respective agencies.

In response to a previous version of this proposal, officials from the **Office of Secretary of State (SOS)** assumed there would be costs due to additional publishing duties related to the Department of Economic Development's authority to promulgate rules, regulations, and forms. SOS estimated the division could require approximately 4 new pages of regulations in the Code of State Regulations at a cost of \$27.00 per page, and 6 new pages in the Missouri Register at a cost of \$23.00 per page. Costs due to this proposal are estimated to be \$246, however, the actual fiscal impact would be dependent upon the actual rule-making authority and may be more or less. Financial impact in subsequent fiscal years would depend entirely on the number, length, and frequency of the rules filed, amended, rescinded, or withdrawn. SOS does not anticipate the need for additional staff as a result of this proposal, however, the enactment of more than one similar proposal may, in the aggregate, necessitate additional staff.

ASSUMPTION (continued)

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process.

Any decisions to raise fees to defray costs would likely be made in subsequent fiscal years.

Officials from the **Office of Administration - Budget and Planning** deferred to the Department of Economic Development.

Officials from the **Department of Economic Development (DED)** stated the bill creates \$15 million annually in TIF funding that comes from new revenue. DED is allowed to recover costs of reviewing projects. DED does not project initial costs but anticipates asking for a budgeted position and expenditure authority through the normal budget cycle as the program grows.

DED makes no assumption with regard to fiscal and has no administrative impact at this time.

DED officials assume they would need one Economic Development Incentive Coordinator plus expenses to administer the Downtown Revitalization Preservation Program. DED assumes that any revenue from the sale of the Workforce Development property would be required to be reinvested in other Workforce Development facilities or the funds would revert back to the Federal government. DED officials estimate the costs of (1) FTE Coordinator, plus equipment and expense at \$71,760 in FY 2006; \$79,121 in FY 2007; and \$81,161 in FY 2008.

Oversight would point out that in fiscal note 2076-03 of this session, which is identical, DED officials did not request additional FTE, however, they did say that as the program developed they would request additional FTE through the normal budget cycle. Therefore, Oversight assumes no fiscal impact from additional FTE.

Oversight assumes this program will annually transfer up to \$15 million of the new state revenues received as a result of the projects back to the local political subdivisions, much like the current tax increment financing programs and the Missouri Downtown Economic Stimulus Act. It is indeterminable whether the developments within the projects would have occurred elsewhere in the state, if not but for the implementation of this program. If the development would have occurred elsewhere in the state if not for this proposal, then this program will result in a loss of up to \$15 million in state revenues annually that the state would have been able to keep if not for this proposal. If the developments would not have occurred in the state if not for this program, then the state's loss of up to \$15 million in new revenues that goes back to the local ASSUMPTION (continued)

projects will be offset by the up to \$15 million in new revenues the state may receive because of

this proposal.

Oversight assumes that since the proposal requires the Department of Revenue to annually submit the first \$15 million of other net new revenues generated by developments from the plan into the state downtown revitalization preservation fund, that these monies would not be initially deposited into General Revenue, but rather go directly into their respective funds.

Oversight assumes revenue that is received by the local political subdivisions from the new fund may fall short of the project development costs. Oversight will range the fiscal impact to local political subdivisions from \$0 (economic activity taxes meet project development costs) to a negative Unknown (project development costs exceed economic activity taxes).

Oversight acknowledges that the proposal is designed to stimulate economic development within the state with the purpose of generating additional future state revenues. However, Oversight cannot determine or estimate the magnitude of the future benefit the state may realize because of these programs.

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.

Sections 137.071, 137.122, and 137.130 Procedures for Taxing Business Personal Property, and Procedures for Tax Commission to follow when appeals on Business Personal Property Tax are Filed

Officials of the **Missouri State Tax Commission** stated that this legislation will require the State Tax Commission to provide no later than August 20 each year to each taxing jurisdiction the total assessed value of business personal property within such jurisdiction for which an appeal is pending. Current Missouri law, provides that appeals from first class counties and the City of St. Louis must be filed with the Commission by August 15th or 30 days after the final action of the Board of Equalization. In all other counties, the appeals must be filed by September 30 or 30 days after the final action of the Board, whichever is later. The Commission will only be able to

ASSUMPTION (continued)

provide information on the appeals filed by August 20th each year.

Officials stated that this proposal establishes uniformity in the assessment of business personal property by utilizing a standardized schedule of depreciation.

Officials stated that this proposal clarifies that an Assessor or an employee of the Assessor shall have the right to make a physical inspection of property if the owner fails to give the Assessor a list of the personal property or the Assessor does not have sufficient information to assess the owner's real property.

Officials assume no fiscal impact to the Commission, and stated that impact if any to local officials is uncertain.

Oversight assumes, subject to the provisions of Section 137.122, business property placed in service before January 2006 would not be assessed using the new schedule of depreciation. Therefore, Oversight assumes no fiscal impact to state or local taxing jurisdictions.

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.

Sections 137.078 -Assessing Broadcasting Equipment and Towers, and Method of Assessing Business Personal Property:

In response to almost identical legislation (Fiscal Note 0735-06), the following fiscal impact statements were submitted:

Officials from the **Office of the Secretary of State** assume this proposal would provide a valuation process for business personal property. Based on experience with other divisions the rules, regulations and forms issued by the Department of Revenue could require approximately 6 pages in the Code of State Regulations. The estimated cost of a page in the Code of State Regulations is \$27. For any given rule, roughly one-half again as many pages are published in the Missouri Register as are published in the Code because of cost statements, fiscal notes and notices that are not published in the Code. The estimated cost of a page in the Missouri Register is \$23. The impact of this legislation in future years is unknown and depends upon the frequency and length of rules filed, amended, rescinded, and withdrawn. $(6 \times \$27) + (9 \times \$23) = \$369$.

ASSUMPTION (continued)

WB:LR:OD (12/02)

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process. Any decisions to raise fees to defray costs would likely be made in subsequent fiscal years.

Officials from the **Office of Administration, Division of Budget and Planning**, the **Department of Revenue** and the **State Tax Commission** assume this proposal would have no impact on their organizations.

In response to a previous version of the proposal, officials from the **Office of the Cole County Assessor** stated they could not determine the fiscal impact of the proposal until they are able to review the State Tax Commission's proposed methodology.

Oversight assumes the proposal would have a minimal impact on county assessors and other local officials.

Section 137.720 - County Assessment Fund:

Officials of the **State Tax Commission** assume by requiring counties to deduct capital expenditures and equipment expenses from a year's contribution before computing the three-year average, would reduce funds coming into the County's Assessment Fund.

Oversight assumes that the law requires unanimous agreement of the Assessor, County Commission, and the Tax Commission if a lesser amount is proposed. Therefore, Oversight assumes if a lesser amount is proposed, the local authorities and the State Tax Commission would have to agree to accept the lesser amount. Oversight assumes this provision is discretionary and would have no fiscal impact without local action and approval.

Section 198.345 Assisted Living Facilities, Marion and Ralls Counties:

Officials of the **Department of Social Services** assume there would be no fiscal impact related to the licensing of new assisted living facilities.

ASSUMPTION (continued)

Section 205.010 - Cass County and Cooper 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.

Oversight assumes current law would allow Cass or Cooper County to place on the ballot the question of establishing a health center in their County, but only by petition. This proposal would allow a majority of the Cass or Cooper 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.

Section 250.140 - Water Supply Districts, Sewer Districts, Collections:

Officials of the **Department of Natural Resources** assumes no fiscal impact.

Officials of the **Little Blue Valley Sewer District** assumes no fiscal impact.

Sections 488.426 - 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.

Sections 1, 2, 5, 6, 7: Conveyance of State Property:

Based on responses of other land conveyances, **Oversight** assumes the **Office of Attorney General**, who would approve the form of the instrument of conveyance, and the **Commissioner of Administration** who would set the terms and conditions for the sale, would have no fiscal impact to their offices. **Oversight** assumes that the State would receive the full value of the property being conveyed, therefore, there would be no fiscal impact.

ASSUMPTION (continued)

Section 4: Madison County Sales Tax for Recreational Purposes:

Oversight assumes this proposal is permissive and would require action by the County’s governing body, and with voter approval.

Oversight assumes if the voters were to approve by vote, a sales tax that could not exceed 1%, the State Department of Revenue would collect the tax and would retain a 1% collection fee, which would be deposited in the State’s General Revenue Fund. The amount of revenue generated from the collection fee is indeterminable and unknown.

The county would receive an unknown amount of revenue from the sales tax, and would have unknown costs of providing recreational projects. **Oversight** assumes the county would not spend more than it receives annually, which would result in a recreational fund balance of either \$0 or a positive unknown.

<u>FISCAL IMPACT - State Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
---	---------------------	---------	---------

GENERAL REVENUE FUND

Income – DOR

1% Collection Fees (67.1775)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
------------------------------	----------------	----------------	----------------

Income - DOR

1% Collection Fee (67.1305)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
-----------------------------	----------------	----------------	----------------

Income - DOR

1% Collection Fee (Section 4)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
-------------------------------	----------------	----------------	----------------

Transfer In - from the Downtown Revitalization Preservation fund for recoupment of expenses incurred by state agencies (Sections 99.1080 to 99.1092)

\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
----------------	----------------	----------------

Costs - DED, DOR

- to administer the Downtown Revitalization Preservation Program (Sections 99.1080 to 99.1092)	\$0 to <u>(Unknown)</u>	\$0 to <u>(Unknown)</u>	\$0 to <u>(Unknown)</u>
--	----------------------------	----------------------------	----------------------------

<u>FISCAL IMPACT - State Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
---	---------------------	---------	---------

ESTIMATED NET EFFECT TO STATE GENERAL REVENUE FUND **\$0 or Unknown** **\$0 or Unknown** **\$0 or Unknown**

DOWNTOWN REVITALIZATION PRESERVATION FUND

<u>Income</u> - net new revenue from approved projects	\$0 to \$15,000,000	\$0 to \$15,000,000	\$0 to \$15,000,000
<u>Transfer Out</u> - to General Revenue Fund for recoupment of expenses from DOR and/or DED	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)
<u>Costs</u> - to Municipalities for development projects	\$0 to <u>(\$15,000,000)</u>	\$0 to <u>(\$15,000,000)</u>	\$0 to <u>(\$15,000,000)</u>

ESTIMATED NET EFFECT TO THE DOWNTOWN REVITALIZATION PRESERVATION FUND

	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008

TOWNSHIP COUNTIES - GENERAL REVENUE FUND

<u>Income</u> to General Revenue Fund From 2% fee on delinquent tax collections. *	\$0	Unknown	Unknown
<u>Income</u> to General Revenue Fund From 3% to 1 and ½ % for collection fee retained * (54,280.1)	\$0	Unknown	Unknown
<u>Income</u> to General Revenue Fund From ½ of 1% fee for mailing	\$0	Unknown	Unknown
<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008

<u>Cost</u> to General Revenue Fund			
From additional costs of office expense, personnel costs, of Collector-Treasurer	<u>\$0</u>	<u>(\$Unknown)</u>	<u>(Unknown)</u>

ESTIMATED NET EFFECT TO TOWNSHIP COUNTIES GENERAL REVENUE FUND *	\$0	Unknown	Unknown
---	------------	----------------	----------------

**TOWNSHIP COUNTIES POLITICAL
SUBDIVISIONS -(TAXING
AUTHORITIES)**

<u>Loss</u> to Political Subdivisions from fees retained by Township Collector-Treasurer for salary.	\$0	(Unknown)	(Unknown)
---	-----	-----------	-----------

<u>Cost</u> to Political Subdivisions ½ of 1% fee retained by County Collector-Treasurer for mailing of taxes.	<u>\$0</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
---	------------	------------------	------------------

ESTIMATED NET EFFECT TO POLITICAL SUBDIVISION - TOWNSHIP COUNTIES TAXING AUTHORITIES **	<u>\$0</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
--	-------------------	-------------------------	-------------------------

**CITY/COUNTY GENERAL
REVENUE FUND**

<u>Savings</u> – Reduced Tax Collection Costs	Unknown	Unknown	Unknown
--	---------	---------	---------

<u>Cost</u> – DOR 1% Collection Fees	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
---	------------------	------------------	------------------

ESTIMATED NET EFFECT ON LOCAL GOVERNMENT (Section 67.1775)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
---	-------------------	-------------------	-------------------

<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
--	---------------------	---------	---------

CITY/COUNTY COMMUNITY CHILDREN'S SERVICES FUND

Income to Children's Services Fund from sales tax (section 67.1775) \$0 or Unknown \$0 or Unknown \$0 or Unknown

Cost to Children's Services Fund providing children services (67.1775) \$0 or (Unknown) \$0 or (Unknown) \$0 or (Unknown)

ESTIMATED NET EFFECT TO CITY/COUNTY CHILDREN'S SERVICES FUND (Section 67.1775) \$0 \$0 \$0

CITY/COUNTY LOCAL ECONOMIC DEVELOPMENT EMPOWERMENT FUND

Income to Economic Development Fund from sales tax (Section 67.1305) \$0 to Unknown \$0 to Unknown \$0 to Unknown

Cost to Economic Development Fund providing economic development projects (Section 67.1305) \$0 to (Unknown) \$0 to (Unknown) (\$0 to (Unknown)

ESTIMATED NET EFFECT TO CITY/COUNTY LOCAL ECONOMIC DEVELOPMENT EMPOWERMENT FUND \$0 \$0 \$0

FISCAL IMPACT - Local Government FY 2006 (10 Mo.) FY 2007 FY 2008

**LOCAL POLITICAL SUBDIVISIONS
REVITALIZATION
PRESERVATION FUND**

<u>Transfer In</u> - from State Revitalization Preservation Fund - to reimburse project development costs	\$0	\$0 to \$15,000,000	\$0 to \$15,000,000
---	-----	------------------------	------------------------

<u>Costs</u> - project development costs for Downtown Revitalization Preservation Program	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
---	------------------	------------------	------------------

ESTIMATED NET EFFECT TO THE LOCAL POLITICAL SUBDIVISIONS	<u>(Unknown)</u>	<u>\$0 to (Unknown)</u>	<u>\$0 to (Unknown)</u>
---	-------------------------	------------------------------------	------------------------------------

**COUNTY'S GENERAL REVENUE
FUND (Sections 56.060 - 56.660)**

<u>Income</u> to County's General Revenue Fund From imposition of civil fines for violations of county rules, ordinances.	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
--	----------------	----------------	----------------

<u>Cost</u> to County's General Revenue Fund From enforcing violations of county rules, regulations, or ordinances.	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>
---	-----------------------------	-----------------------------	-----------------------------

Estimated Net Effect to County General Revenue Fund *	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
--	-------------------	-------------------	-------------------

<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
---	---------------------	---------	---------

CITY OF ST. PETERS

Loss of Revenue to City of St. Peters

From reduction is license fee. (section 94.270)	<u>(\$396,000)</u>	<u>(\$396,000)</u>	<u>(\$396,000)</u>
--	--------------------	--------------------	--------------------

ESTIMATED NET EFFECT TO CITY OF ST. PETERS	<u>(\$396,000)</u>	<u>(\$396,000)</u>	<u>(\$396,000)</u>
---	---------------------------	---------------------------	---------------------------

**MADISON COUNTY RECREATION
TRUST FUND**

Income to Recreation Trust Fund

From voter approved sales tax (section 4)	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
---	----------------	----------------	----------------

Cost to Recreation Trust Fund

From providing recreation projects and programs. (section 4)	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>
---	-----------------------------	-----------------------------	-----------------------------

ESTIMATED NET EFFECT TO MADISON COUNTY RECREATION TRUST FUND (section 4)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
---	-------------------	-------------------	-------------------

COUNTY'S ASSESSMENT FUND

Loss of Revenue to County's Assessment
Fund

From deduction of capital expenditures and equipment expenses before computing 3 year average contribution (section 137.720) ***	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
---	-------------------------	-------------------------	-------------------------

<u>FISCAL IMPACT - Local Government</u>	FY 2006 (10 Mo.)	FY 2007	FY 2008
---	---------------------	---------	---------

**COUNTY'S GENERAL REVENUE
FUND**

Savings to County General Revenue Fund

From reduction in contribution to Assessment Fund (section 137.720) ***	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
---	----------------	----------------	----------------

TOTAL ESTIMATED NET EFFECT TO LOCAL GOVERNMENT	<u>(\$396,000 to Unknown)</u>	<u>Unknown to (Unknown)</u>	<u>Unknown to (Unknown)</u>
---	--------------------------------------	------------------------------------	------------------------------------

*** Income from commissions withheld prior to this proposal was retained by the Ex-Officio Collector for salary. These withholdings would now go to the county treasury. Oversight assumes fees withheld would be adequate to defray the costs of administration of the office of Collector-Treasurer. Oversight assumes the transfer of tax revenue collection authority would begin on March 1, 2007.**

****Oversight assumes, based on statements provided by the Nodaway County Collector Ex-Officio Treasurer, that the new system of fees for payment of salary would exceed the current system by a substantial amount. See assumptions (statement made by Nodaway County). Section 54.280.4**

***** The amount of decrease in contribution (savings) to the County’s General Revenue Fund is equal to the loss of revenue to the County’s Assessment Fund, resulting in \$0 fiscal impact to the county.**

FISCAL IMPACT - Small Business

Small businesses located within cities or counties that would receive voter approval to impose sales taxes would be expected to collect and administer the sales tax.

This proposal would impact small businesses that are within a designated development areas as defined by the municipality’s authorities. (sections 99.1080 to 99.1092)

DESCRIPTION

This act relates to political subdivisions.

SECTION 44.090 - This act allows the executive officer of any political subdivision to enter into mutual-aid agreements or agreements for reciprocal emergency aid. In time of emergency it shall

be the duty of each local organization to render assistance in accordance with the mutual-aid arrangements or agreements.

The contracts agreed upon may provide for compensation and other terms. They may be for an indefinite period of time as long as a 60 day cancellation notice by either party. The contracts cannot be entered into for the purpose of reduction of staffing.

At the time of a significant emergency anywhere in the state or bordering states, the highest ranking official of a political subdivision available may render aid to any requesting political subdivision as long as he or she is in compliance with the policies of that jurisdiction. When responding to requests, political subdivisions will be subject to all provisions as if it were providing service in its own jurisdiction.

All political subdivisions, upon enactment of these provisions or an execution of an agreement, are automatically part of the Missouri statewide mutual aid system. A political subdivision can elect to not participate. It must provide a copy of the resolution doing so to the State Fire Marshal & State Emergency Management Agency.

This act specifies what organizations, people, and other entities shall be considered an emergency response agency.

Under this act, it shall be the responsibility of each political subdivision to adopt the National Incident Management System promulgated by the U.S. Dept. Of Homeland Security. In the event of a disaster beyond the capabilities of a political subdivision, the governing body may request assistance and shall be done within the guidelines of the statewide mutual aid plan.

Any entity or individual that holds license, certificate, or other permit issued by a participating political subdivision or state, shall be deemed to hold such a position in the subdivision requesting assistance. Any political subdivision providing assistance shall receive appropriate reimbursement and such reimbursement must be in accordance with state and federal guidelines.

Applicable benefits normally available to personnel are also available to such persons when an injury or death occurs when rendering assistance to another political subdivision under this section. Responders shall be eligible for the same benefits that may be available to them for line

DESCRIPTION (continued)

of duty deaths.

All activities performed under these agreements are deemed to be governmental functions. For the purposes of liability, all participating political subdivisions responding are deemed

employees of such participating political subdivision.

SECTION 50.333 - This act allows a court administrator, as well as the circuit court clerk, to schedule salary commission meetings and serve as the temporary chairman until the members elect a chairman.

SECTION 50.530 -Under this act, the budget officer:

- In counties of the first classification with more than 100,000 people according to the 1970 census, is appointed by the county commission
- In counties of the first classification with less than 100,000 people according to the 1970 census, is the county auditor
- In Cass County and counties of the second classification, is the presiding commissioner unless the commission designates the county clerk
- In counties of the third and fourth classification, is the county clerk.

SECTION 50.1030 - As part of the annual review by the Board of Directors of the County Employees' Retirement Fund, the board will determine if having an additional benefit or enhancement which will improve the quality of life for future retirees is feasible.

After the annual review, the Board may vote to make any of the feasible adjustments outlined in Section 50.1030, RSMo, subject to the following guidelines:

- No adjustment can be made until the fund has achieved a funded ratio of assets to the actuarial accrued liability equaling at least 80%. No benefit adjustment shall be adopted which causes the funded ratio to fall more than 5%.
- Adjustment can be made no more than once every 12 months
- Any adjustment within a 12 month period may increase the actuarially determined and required annual contribution as a percentage of payroll no more than 1%

DESCRIPTION (continued)

- Adjustments, except for COLA, will apply only with respect to active employees on the effective date of an adjustment.

SECTION 52.317 - This act allows the county commission to budget in a common fund for

one-time expenditures so that it does not appear in any specific department's or office's budget.

SECTIONS 54.010, 54.280, 54.320, 54.330, 65.110, 65.160, 65.460, 65.490, 65.600, 136.010, 136.160, 137.465, 137.585, 139.120, 139.350, 139.400, 139.420, 139.430, 139.440, 139.450, 139.460, 165.071, 242.560, 245.205, & 301.025 - Under this act, laws generally applicable to county collectors shall apply and govern county collector-treasurers except when they conflict with law specifically applicable to county collector-treasurer, in which case, such laws shall govern.

This act provides that the treasurer ex officio collector of a county with township organization shall no longer retain such title, and shall instead, assume the office of collector-treasurer on March 1, 2007. Until such date the township collector shall continue to perform the same duties and be subject to the same requirements and liabilities until his or her term expires. On such date though, the township collector shall cease to perform his or her duties and shall promptly deliver to the collector-treasurer, all books, papers, records, and property pertaining to the office. Notwithstanding other provisions of law to the contrary, the collector-treasurer shall obtain and hold the same duties, powers, and obligations previously granted to, and held by, the township collector. The collector-treasurer will also continue to perform the duties of the current "treasurer ex officio collector". Provisions have been made so that the consolidation of the duties of these two positions does not result in conflict.

The county treasurer-collector will continue to be compensated in the same manner as when he or she was the treasurer ex officio collector and will post the same bond. The number deputies and assistants that are needed by a collector-treasurer shall be determined by the collector-treasurer, but he or she shall have no less than one full-time deputy.

This act requires the treasurer-collector to collect a fee of one-half of one percent on all licenses, taxes, and all interest collected in order to be deposited in the county treasury. This money can only be used to complete the mailing of personal property tax statements and receipts.

The fees collected on the total tax levied will be based on a scale and the money will be deposited into the general revenue fund of the county.

DESCRIPTION (continued)

This act eliminates provisions directed specifically at township collectors such as their election and requirement to take an oath. It also transfers the powers given to them with regard to collecting taxes to the treasurer-collector. Powers currently given to the treasurer ex officio collector that require interaction with the township collector have been transferred to other

county officials such as the county clerk.

SECTION 55.160 - This act raises from \$250 to \$1,000 the value of property for which the county auditor in first and second classification counties is required to inventory.

SECTIONS 56.060, 56.631, 56.640, 56.650, 56.660

Currently, only certain counties are allowed to appoint a county counselor. This act removes this limitation so that any county may do so.

SECTION 59.005 - This act defines the terms "copying" and "duplicate" in the Recorder of Deeds Chapter.

SECTION 59.044 - This act allows the recorder of deeds in most counties (not St. Louis, charter counties, or first classification) to be paid the statutory compensation provided for in Sections 50.333 and 50.334.

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 64.940 - This act requires that any expenditure made by the Jackson County Sports Authority that is over \$5,000, including professional service contracts, must be competitively bid.

SECTION 66.411 - This act prohibits St. Charles County from dissolving the municipal fire department of St. Charles City until the question is submitted to the voters and a majority of them approve.

SECTIONS 67.469, 140.150, & 140.160 - This act adds special assessments for neighborhood improvement districts to the laws regarding the collection of property taxes and other local taxes. These assessments are allowed to be collected and assessed in the same manner as other local taxes.

DESCRIPTION (continued)

SECTION 67.1159 - When any tax, interest, or penalty imposed in relation to the St. Charles County Convention and Sports Facilities Authority is not paid when due, the authority may file for record a notice of lien in the recorder's office. The notice will specify the amount due and the name of the liable person. From the time of filing such notice, the amount of tax shall have the

force and effect of a lien against the real and personal property of the business of such person or the facility giving rise to the tax.

Under this act, a lien may be released by filing a release of the lien executed by a duly authorized agent of the authority upon payment or upon receipt of sufficient security, or by final judgment holding such lien to have been erroneously imposed.

Each recorder shall receive statutory fee for the filing of each notice of lien and for each release of lien filed for record. The authority is authorized to collect an additional penalty from each taxpayer equal to the cost of filing a notice of lien or release with respect to such taxpayer.

Any person operating or managing a business or facility who owes taxes, penalty, or interest, or is required to file any report with the authority, must notify, in writing, the authority at least 10 days prior to any sale of the entire business or a major part thereof. The notice includes the name of the business or facility and the owner, the intended date of purchase, and the name of the person purchaser and person collecting the tax. Any person who takes with notice of delinquent tax or noncompliance is considered to be taking subject to any tax, penalty, or interest owed by the seller.

The authority shall have the power to bring a civil action to enjoin the operation of a business or facility, if the business or facility has a tax, penalty, or interest which is unpaid or is violation of the statutes relating to the authority.

SECTION 67.1305 - This section of the act shall be called the "Local Economic Development Empowerment Act".

This section allows the governing body of any city or county to impose, by order or ordinance after voter approval, a sales tax for economic development purposes. The tax shall not be more than 1/2 of 1%. Any city or county that imposes a tax under sections 67.1300 or 67.1303 shall not impose this tax.

All sales tax collected pursuant to this section will be collected by the Director of Revenue, less 1% for the cost of collection. The money will be deposited into the "Local Economic Development Empowerment Trust Fund". The director must keep records of the money in the

DESCRIPTION (continued)

trust fund and the records shall be open to the officers of the city, county, or the public. No later than the 10th day of each month, the director will distribute the money deposited in the trust fund during the previous month to the city or county which levied the tax.

If a city or county abolishes the tax, it must notify the director at least 90 days before the repeal. The director may order retention in the trust fund for a period of one year, of 2% of the amount collected after receipt of such notice of the repeal in order to cover possible refunds or overpayment and redeem dishonored checks. After a year, the director will return the balance to the city or county and close the account.

Revenue generated by this tax cannot be used for retail development projects unless they are for redevelopment of downtown areas or historic projects. At least 20% of the revenue generated by this tax must be used for long-term economic development preparation. No more than 25% of the revenue generated may be used for administrative purposes.

Each city or county imposing this tax must establish an Economic Development Tax Board. The board is for volunteers and shall consist of 5 members for a city and 7 members for a county, appointed by various local entities or officials.

The board, subject to approval of the governing body, shall consider economic development plans, economic development projects, or designations of an economic development area. It shall provide notice and hold hearings. The board will make recommendations to the governing body within 90 days of a hearing and the governing body will then have the final determination on use and expenditure of money from the trust fund. There are specific requirements that projects and plans outside of the city or county must meet in order for the board to make a recommendation to use such trust fund money.

When this tax is imposed within a special taxing district, it shall be excluded from the calculation of revenues available to such districts and no revenues from the tax will be used for the purposes of such district unless recommended by the board and approved by the governing body.

The board must report at least annually to the governing body on the use of the money in the trust fund and on progress of any plan, project, or designation adopted. It must also submit a report each year by March 1 to the Joint Committee on Economic Development.

Any city or county which adopts this sales tax may submit the question of repeal to the voter on any date.

DESCRIPTION (continued)

SECTION 67.1754 - This act allows grant proceeds to be used to fund any recreation program or park improvement.

SECTION 67.1775 & & SECTIONS 210.860 & 210.861

The act modifies some of the ballot language to allow for lawful collection of the revenues derived from the local sales tax. Revenues derived from this tax shall be deposited in the county treasury to the credit of the Community Children's Services Fund to provide funds for counseling and related services to children and youth in the county which will promote healthy lifestyles among children and youth and strengthen families.

SECTION 67.1850 - This act extends the authority to all cities and counties in the state to develop geographic information systems and the ability to charge for the use of the systems.

SECTION 67.1922 & 67.1934

Currently, certain counties with significant lake shoreline are authorized, upon voter approval, to impose a single retail sales tax not to exceed 1.5% for the purpose of promoting water quality, infrastructure, and tourism. This act modifies such authorization so that voters can approve one or more retail sales taxes not to exceed 1.5% in the aggregate for the purpose of affecting water quality, infrastructure, or tourism, singularly or in any combination.

SECTION 67.2535 - This act allows St. Charles County to conduct and pay for the monitoring of blasting operations, whether the operation is located in an unincorporated area of the county or within the limits of a village, town, city, or municipality located with the county.

SECTION 89.450 - No land owner located within the platting jurisdiction of a municipality may knowingly transfer land by reference to or by other use of a plat or any purported subdivision of the land before the plat has been approved by the planning commission and recorded, unless the owner discloses in writing that such plat has not been approved by the commission and the sale is contingent upon such approval.

SECTION 94.270 - On or after January 1, 2006, St. Peters shall not levy or collect a hotel license fee of more than \$1,000. No hotel shall be required to pay a license fee in excess of such amount, and any fee that does so, will automatically be reduced to comply with this section. St. Peters may increase a hotel license tax by 5% per year but the total tax levied under this section shall not exceed 1/8 of 1% of such hotels' gross revenue.

DESCRIPTION (continued)

Other cities under this section may increase a hotel license tax by 5% per year but the total tax levied shall not exceed the greater of: 1) 1/8 of 1% of such hotels' gross revenue, or 2) the business license tax rate of such hotel on May 1, 2005. This provision will not apply to any tax

levied by a city when the revenue from such tax is restricted for use to a project form which bonds are outstanding as of May 1, 2005.

SECTIONS 99.1080 to 99.1092 - This act creates the "Downtown Revitalization Preservation Program".

A redevelopment plan will include a general description of the program undertaken to accomplish the redevelopment projects and related objectives.

A redevelopment plan may be adopted by a municipality in reliance on findings that a reasonable person would believe: 1) the redevelopment area is a blighted or conservation area and has not been subject to growth through investment by private enterprise, 2) the plan conforms to the comprehensive plan for the redevelopment of the municipality as a whole, 3) generally the estimated dates of completion have been stated, 4) a relocation plan is developed if a business or residence must be moved, and 5) the plan does not include the redevelopment of a gambling establishment.

Before adopting a redevelopment plan, a municipality must provide notice and hold a public hearing. The act provides the procedure that must be followed by a municipality prior to adoption, including when changes are allowed to be made, and how notification must be given. After adoption of an ordinance designating a redevelopment area, no ordinance can be adopted altering the exterior boundaries of the area affecting the general land uses established under the plan or project without a public hearing.

A municipality must submit an application to the Dept. Of Economic Development for review and determination as to approval of the disbursement of project costs from the Downtown Revitalization Preservation Fund, which is created in this act. The application must be forwarded and approved by the Commissioner of Administration. This act sets limits on disbursements from the fund and lays out requirements for the information which must be included in the application.

Redevelopment projects can only receive disbursements from the fund for 25 years. A municipality that receives money from the fund must place it in a separate account from other net new revenues within the special allocation fund.

DESCRIPTION (continued)

A redevelopment project approved for financing cannot thereafter elect to receive tax increment financing under the Real Property Tax Increment Allocation Redevelopment Act and continue to

receive the downtown revitalization financing.

SECTIONS 100.050 & 100.059 - Under this act, all amounts paid in excess of actual costs for an industrial development project in Franklin County shall be disbursed to each taxing entity in proportion to the current ad valorem tax levy of each taxing entity. Also, notice of proposed projects must be provided to all the taxing entities in Franklin County.

Also, this act requires that information about junior college districts, in addition to school districts, counties, and cities, be included with a project plan for an industrial development project. Junior college districts will also receive the same notification regarding projects as the other listed entities.

SECTION 110.130 & 110.150 - Under this act, at the April term, the county commission shall receive proposals from banks which desire to be selected as the depositories of the funds of the county. Currently, such proposals are made at the May term.

Under this act, on the first day of the April term, the county commission, also publicly opens the bids and shall select the depositories of all public funds. Currently, such opening occurs at the first day of the May term.

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 137.071 & 137.122 - For the purpose of setting tax rates, each taxing authority shall exclude from its total assessed valuation, 72% of the total amount of business personal property that is the subject of an appeal at the state tax commission or in a court. This exclusion will only apply to the portion of such property that is disputed in appeal. If the taxing authority uses a multi-rate approach, this exclusion is made from the personal property class.

The state tax commission will provide the total assessed value for which an appeal is pending no later than August 20th each year. Whenever an appeal is resolved and the result causes money to be paid to the authority, such taxing authority shall not be required to make an additional adjustment to its rates during the same fiscal cycle once the deadline for setting rates has passed, but it shall adjust its rates due to such payment in the next rate setting cycle to offset the payment

DESCRIPTION (continued)

in the next taxable year.

This section defines "business personal property" as tangible personal property used in a trade or business or used to produce income. It has a determinable life of longer than one year except that supplies used by a business are considered business personal property. Certain property including, but not limited to, livestock, farm machinery, grain and other crops, property of rural electric cooperatives, property subject to the motor vehicle registration provisions, and property assessed under Section 137.078, RSMo, are excluded from the definition. (Section 137.071)

In order to establish uniformity, each assessor shall use the standardized schedule of depreciation in this section to determine the assessed valuation of depreciable tangible personal property for the purpose of estimating the value of property subject to taxation.

Each assessor will value depreciable tangible personal property by applying the class life and recovery period to the original cost of the property according to the federal Modified Accelerated Cost Recovery System life tables.

The depreciated tangible personal property will continue to have the depreciation factor last listed so long as it is owned or held by the taxpayer, so that the value of the property will remain at such rate.

The estimated value of property determined using the life tables is presumed to be correct, however, such estimation may be disproved by substantial and persuasive evidence of the true value under any method approved by the state tax commission. Such methods include appraisal using accepted techniques in accordance with the Uniform Standards of Professional Appraisal Practice or by proof of functional or economic obsolescence or physical deterioration.

For the purposes of appeal, the salvage or scrap value of depreciable tangible personal property may only be considered if the property is not in use as of the assessment date.

This section of the act shall not apply to business personal property placed in service before January 2, 2006. (Section 137.122)

SECTION 137.078 - This act adds studio broadcast equipment, tower transmission and antenna equipment, and broadcast towers to the property tax depreciation schedules for broadcasting equipment.

DESCRIPTION (continued)

SECTION 137.115, 139.040, 139.055 & 301.025 - This act allows local government officials to accept cash, personal checks, business checks, money orders, credit cards, or electronic transfers

of funds for the payment of any city or county tax or license. The local government can charge the person a fee equal to the amount charged to the county or city by the bank, processor, or issuer of the electronic payment.

This act provides that where a political subdivision is contained within two or more counties, and at least one of the counties has opted out of the four tax rate calculation, the act requires the use of the single tax rate as in effect prior to the enactment of House Bill 1150 (2002).

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 any real property for the inspection without permission.

SECTION 137.720 - This act changes the calculation of the amount of the transfer of certain county funds. Currently, counties are required to transfer from the county general revenue fund to the assessment fund an amount equal to an average of the three most recent years' payments. The act requires that capital expenditures and equipment expenses identified in a memorandum of understanding signed by the county governing body and the county assessor be deducted from a year's contribution before computing the three-year average.

SECTIONS 140.150 & 140.160 - This act changes the date at which lands are sold for delinquent taxes from the fourth Monday in August to a day in August to be specified by the county collector and changes the time frame for publishing the list of delinquent lands accordingly.

SECTIONS 190.010, 190.015, & 190.090 - This act also allows the territory in an ambulance district to not be contiguous, but instead, within a 5 mile radius of the other territory contained within the district limits.

Under this act, fire protection districts in St. Louis County may choose to create an ambulance district if:

- The boundaries are congruent with each participating fire protection district's existing boundaries provided no ambulance district already exists; and
- The dominant provider of ambulance services within the proposed district as of September 1,

DESCRIPTION (continued)

2005 discontinues service; and

WB:LR:OD (12/02)

- The board of each participating district, by a majority vote, approves the formation of the district; and
- The participating fire protection districts are contiguous.

SECTION 198.345 - This act authorizes nursing home districts in Marion and Ralls counties to maintain apartments for seniors that provide at a minimum housing, food services, and emergency call buttons. Such nursing home districts shall not lease such apartments for less than fair market rent as reported by the United States Department of Housing and Urban Development.

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 210.860 & 210.861 (see above)

SECTION 215.246 - Beginning July 1, 2006, this act prohibits the Missouri Housing Development Commission from awarding grants or loans to the City of Kansas City until the city's governing body implements oversight procedures to review expenditures and development plans for all housing contracts in excess of \$100,000.

SECTION 233.295 - This act allows any county to disincorporate special road districts.

SECTION 250.140 - This act adds water supply districts to those entities that may sue landlords or tenants for past due bills less any security deposit amounts and requires those supplier entities to make a good faith effort to notify the property owner when the tenant's sewer or water bill is more than 30 days past due. The owner cannot be held liable for sums due from the tenant for more than 90 days of service, and the water provider cannot be held civilly or criminally liable for terminating service due to the delinquency of the payment. In the cities of St. Louis and Kansas City, until January 1, 2007, owners cannot be held liable for more than 120 days of service and after that date owners cannot be held liable for more than 90 days of service.

DESCRIPTION (continued)

The water provider cannot be held civilly or criminally liable for terminating service due to the delinquency of the payment. This provision only applies to residences with their own private

water and sewer lines.

SECTION 263.245 - The act includes Schuyler county in Section 263.245, RSMo, which provides that owners of land in certain counties shall control all brush growing on their property that is designated as the county right-of-way or county maintenance easement part of such property and which is adjacent to any county road.

SECTION 321.120 - This act changes the terms of fire protection district board members in St. Charles County from six years to four years over a period of time.

SECTION 321.130 - This act lowers the residency requirement for directors of fire protection districts from 2 to 1 year.

SECTION 321.222 - This act provides that if a city in Jefferson County or the county adopts, implements, or enforces a residential construction regulatory system, neither fire protection districts nor their boards in Jefferson County shall have the power to adopt, enforce, or implement a residential construction regulatory system. Any system adopted by such a district will be void when the city adopts its own system. No fire protection district shall enact, adopt ordinances or orders that pertain to the subdivision of land for the purpose of residential construction or the construction, installation, and erection of any improvements and utility facilities related to or for the purpose of serving residential construction.

A fire protection district may enter into a contract with a city to assist in the implementation of the residential construction regulatory system of such city, as it relates to fire protection issues so long as the city retains jurisdiction over the implementation and enforcement of such system.

SECTION 321.322 - This act provides that Harrisonville will be governed by Section 72.418 relating to city reimbursement to the fire protection district.

SECTION 321.603 - This act provides that fire protection board members shall not be paid more than one attendance fee if such member attends more than one meeting per calendar week.

SECTION 473.770 & 473.771 - This act allows certain public administrators to delegate certain duties to a deputy. Specifically, a deputy who is a licensed attorney can execute inventories, settlements, surety bonds, pleadings, and other court documents filed in the name of the public administrator.

DESCRIPTION (continued)

SECTION 483.537 - This act provides that a clerk of a state court, who takes or processes applications for passports or their renewal shall account for the fees charged for such service and

for the expenditure of such fee in an annual report made to the presiding judge and the office of the state courts administrator. Such fees shall be only for the maintenance of the courthouse or to fund operations of the circuit court.

SECTIONS 488.426 & 488.429 - The additional \$10 fee for Franklin County in Section 488.426, RSMo, will expire on December 31, 2014 for the law library fund.

SECTION 545.550 - This act specifies that when a change of venue is granted in a criminal case, the defendant will be housed in the county in which the cause is removed if the respective sheriffs do not agree.

SECTION 573.505 - This act allows the revenue from a sales tax that currently goes only to background checks to be used for general law enforcement purposes by the sheriff's office, upon voter approval.

SECTION 1 - This act authorizes the Governor to convey state property in Buchanan County.

SECTION 2 - This act authorizes the Governor to convey state property in St. Francois County.

SECTION 3 - This act requires the county commission in all counties except charter counties shall be responsible for the computation of salaries of all county officials provided that any percentage salary adjustments in a county shall be equal for all such officials in that county. The salary schedules in statute shall be set as a base schedule for those county officials, unless the current salary of such officials, as of August 28, 2005, is lower.

SECTION 4 - Under this act, Madison County may impose a sales tax for public recreational projects and programs upon voter approval.

SECTION 5 - This act authorizes the Governor to convey state property in Jasper County.

SECTION 6 - This act authorizes the Governor to convey state property in Cole County.

SECTION 7 - This act authorizes the Department of Natural Resources to remise, release, and forever quit claim property at Fort Davidson State Historic Park to the City of Pilot Knob. In return, the Department is authorized to receive via quit claim deed another piece of property.

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 Secretary of State
Office of State Treasurer
Department of Economic Development
Department of Natural Resources
Missouri Department of Transportation
Department of Revenue
State Tax Commission
Department of Social Services
Office of State Courts Administrator
Department of Conservation
Department of Labor and Industrial Relations
Office of Administration
Office of Attorney General
Department of Social Services
Joint Committee on Public Employee Retirement
County Employees Retirement System
Local Government Employees Retirement System
Cass County Commission
City of Springfield
Jefferson County Commission
Jasper County Commission
Henry County Treasurer-Collector
Nodaway County Clerk
Livingston County Clerk
Carroll County Clerk
Greene County Commission
City of St. Peters
Little Blue Valley Sewer District

NOT RESPONDING

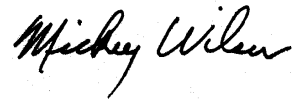
None

LR No. 0883-12

Bill No.: Truly Agreed to and Finally Passed CCS for HCS for SS for SCS for SB 210

Page 35 of 35

May 27, 2005

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA

Director

May 27, 2005