

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3383-01
Bill No.: SJR 21
Subject: Conservation Department; Constitutional Amendments; Taxation and Revenue -
Sales and Use
Type: Original
Date: December 16, 2005

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
General Revenue	(\$52,560)	\$0	\$0
Total Estimated Net Effect on General Revenue Fund	(\$52,560)	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of the Secretary of State** (SOS) assume this proposal would resubmit the conservation sales tax to the voters every ten years. Statewide newspaper publication would cost approximately \$1,752 per column inch based on an estimate provided by the Missouri Press Service x 3 for multiple printings as required by the Constitution and state statute. The estimated total number of inches for this amendment is 10 inches including title header and certification paragraph. ($\$1,752 \times 3 \times 10 = \$52,560$).

SOS stated that there would be no cost for administrative rules publication until and unless the tax was repealed.

Officials from the **Department of Conservation** (MDC) assume the proposal would resubmit the conservation sales tax to the voters every ten years. The conservation sales tax generated approximately \$96,000,000 in FY05 for conservation programs or approximately 62% of MDC's total budget. The loss of those funds would lead to the elimination of many beneficial and popular conservation services.

ASSUMPTION (continued)

Oversight assumes the election called for in the proposal would be held in November 2006, the first general election after the effective date of the proposal. Oversight notes that the proposal would put the question of whether to retain the Conservation Sales Tax to a vote but would not necessarily end the tax, and has not included any fiscal impact to the Conservation Commission Fund in this fiscal note.

<u>FISCAL IMPACT - State Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
GENERAL REVENUE FUND			
<u>Cost - Secretary of State</u>			
Newspaper Advertisements	<u>(\$52,560)</u>	<u>\$0</u>	<u>\$0</u>
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>(\$52,560)</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

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

DESCRIPTION

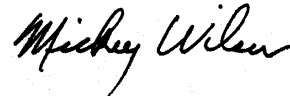
This proposal would resubmit the conservation sales tax to the voters every ten years.

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

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SOURCES OF INFORMATION

Office of the Secretary of State
Department of Conservation

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive style with a large initial "M".

Mickey Wilson, CPA
Director
December 16, 2005