

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4479-04
Bill No.: Truly Agreed To And Finally Passed HCS for SB 893
Subject: Sales Tax: Ambulance and Fire Districts
Type: Original
Date: May 9, 2006

FISCAL SUMMARY

| ESTIMATED NET EFFECT ON GENERAL REVENUE FUND | | | |
|---|----------------|----------------|----------------|
| FUND AFFECTED | FY 2007 | FY 2008 | FY 2009 |
| | | | |
| | | | |
| Total Estimated Net Effect on General Revenue Fund | \$0 | \$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 3 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

In response to similar legislation the following fiscal impact statements were issued:

Officials of the **Department of Revenue**, and the **State Tax Commission** assume no fiscal impact to their entities.

Oversight assumes this proposal is corrective, and would have no state or local fiscal impact.

Oversight sent response request to Fire and Ambulance districts on our list, however due to timing, none responded.

| | | | |
|--|-----------------------------|-------------------|-------------------|
| <u>FISCAL IMPACT - State Government</u> | FY 2007 (10 Mo.) | FY 2008 | FY 2009 |
| | <u>\$0</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

Section 321.243 allows St. Louis County to use the additional tax not to exceed 3 cents per one hundred dollars of assessed valuation, which is for the purpose of establishing and providing a joint central fire and emergency dispatching service, to be used for equipment, and services, except for salaries, wages, and benefits, by cities, towns, and villages, counties or fire protection districts which contract with such joint central fire and emergency dispatching service.

This act prohibits any ambulance or fire protection district from reducing the rate of such district sales tax, rather than the Collector.

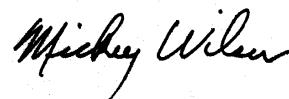
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue - Office of Legislation and Regulation
Missouri State Tax Commission

NOT RESPONDING

Oversight sent response request to Fire and Ambulance districts on our list, however due to timing, none responded.



Mickey Wilson, CPA
Director
May 9, 2006