

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4975-01  
Bill No.: SB 1016  
Subject: County Commissions: Tax Rates  
Type: Original  
Date: February 13, 2006

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<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>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<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 3 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</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 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials of the **Missouri State Tax Commission** assume no fiscal impact to their commission.

**Oversight** sent response request to the County Commissions of : Butler, Cass, Callaway, Cole, Laclede, Warren, Webster, Taney, Johnson, and other counties. None of those listed responded.

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

<b><u>FISCAL IMPACT - State Government</u></b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
	<b>(10 Mo.)</b>		

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

	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
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FISCAL IMPACT - Small Business

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

DESCRIPTION

Under current law, County Commissions must set the tax rates by August 10th. This act requires the tax rates to be set by County Commissions by September 20th.

The act contains an emergency clause.

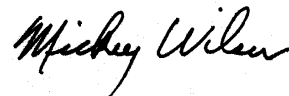
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Missouri State Tax Commission

NOT RESPONDING

**Oversight** sent response request to the County Commissions of : Butler, Cass, Callaway, Cole, Laclede, Warren, Webster, Taney, Johnson, and other counties. None of those listed responded



Mickey Wilson, CPA  
Director  
February 13, 2006