

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0246-06
Bill No.: Truly Agreed To and Finally Passed CCS for HCS for SB 30
Subject: Motor Carriers; Revenue Dept.; Taxation and Revenue - Sales and Use
Type: Original
Date: June 4, 2007

Bill Summary: Would make a number of changes in sales and income taxation.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
General Revenue	(More than \$784,378) to Unknown	(More than \$861,617) to Unknown	(More than \$861,386) to Unknown
Total Estimated Net Effect on General Revenue Fund	(More than \$784,378) to Unknown	(More than \$861,617) to Unknown	(More than \$861,386) to Unknown

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 18 pages.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Conservation Commission	(Unknown)	(Unknown)	(Unknown)
Parks and Soils	(Unknown)	(Unknown)	(Unknown)
Road	(More than \$825,000)	(More than \$1,238,000)	(More than \$1,2328,000)
School District Trust	(Unknown)	(Unknown)	(Unknown)
Senior Services and Youth Programs Sales Tax Trust *	\$0	\$0	\$0
Total Estimated Net Effect on <u>Other</u> State Funds	(More than \$825,000)	(More than \$1,238,000)	(More than \$1,2328,000)

* Net of receipts and transfers out.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
General Revenue	5.0	5.0	5.0
Total Estimated Net Effect on FTE	5.0	5.0	5.0

- Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Local Government	(More than \$302,000) to Unknown)	(More than \$453,000) to Unknown	(More than \$453,000) to Unknown

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of Economic Development**, the **Department of Health and Senior Services**, the **Department of Insurance, Financial Institutions, and Professional Registration**, the **Department of Natural Resources**, the **Public Service Commission**, and the **Department of Social Services** assume this proposal would have no fiscal impact on their organization.

Officials from the **Department of Conservation** (MDC) assume this proposal would have a negative impact on MDC funds. MDC was unable to provide an estimated impact and will rely on the DOR estimate.

ASSUMPTION (continued)

Officials from the **City of Centralia** stated that a previous version of the proposal would have no fiscal impact on their organization.

Officials from the **City of Kansas City** (CKC) stated that this proposal would expand and establish new exemptions from the local sales tax. It can be expected that the City would lose sales tax revenue if these exemptions were enacted. It is, however, possible in some circumstances that reduced taxation may encourage location of these businesses within the City. The amount of sales tax revenue loss is unknown, but would include the loss of sales tax from the purchase of fuel by the KCATA, equipment/products/utilities involved in radio/television broadcasting, defense contractors, Chapter 100 sales or leases/railroad materials used in Kansas City for products eventually used in another state, coin operated amusement devices, and new treatment for interstate trucks and trailers.

The **City of Columbia** estimates an annual revenue loss of \$160,000. We have five major manufacturers that pay local sales taxes on their electric and water utilities.

The **County of Buchanan** estimated lost revenues of \$250,000.

Officials from the **Department of Revenue** (DOR) summarized the proposal as follows:

Section 67.113 would establish the Children's Services Protection Act.

Section 67.997 would allow the County of Perry to impose a sales tax not to exceed $\frac{1}{4}$ of 1%, if approved by a vote of the people, to fund senior services and youth programs.

Section 67.1016 would allow certain political subdivisions to levy a transient guest tax.

Section 67.1360 would allow a specified fourth class city to levy a transient guest tax.

Section 71.011 would require a political subdivision to file a certified copy of each ordinance of detachment and annexation with the county assessor.

Section 71.012 regarding annexing unincorporated areas.

Section 82.875 would authorize a sales tax to fund police services for a specified city.

ASSUMPTION (continued)

Section 135.030 would increase the income limits for the Property Tax Credit (Circuit Breaker) program as of January 1, 2008.

Section 135.090 would authorize an income tax credit for property taxes paid by the surviving spouse of a public safety officer.

Section 137.092 would change require operators of storage facilities to provide documentation to county assessors for property tax purposes.

Section 142.817 would exempt from tax all motor fuel sold to be used by an interstate transportation authority, a city transit authority, or a city utilities board, to operate a public mass transportation facility.

Section 144.030 would add several new sales tax exemptions. Common carriers would be exempt for sales tax purposes, whether or not they are involved solely in interstate commerce. Businesses involved in research and development of prescription medications and agricultural/biotechnology and plant genomics products would be exempt from sales taxes on utilities.

Section 144.054 would exempt from taxation, utilities, chemicals, machinery, equipment, and materials used in producing products; for materials used or consumed directly in television or broadcasting; and for contractors under a defense contract, or contracting with political subdivisions.

Section 144.083 would require a business to obtain a no-tax-due statement from DOR to obtain a local business license and would allow DOR to publish the status of a revoked business account without revealing confidential information.

Section 144.518 would expand the sales tax exemption for coin-operated amusement devices and vending machines.

Section 163.016 regarding school districts located in more than 1 county.

Section 208.750 would modify the Family Development Account Program.

Section 238.410 would allow a transit authority to be reimbursed for the cost of ballot issues from the funds derived from the tax levied.

ASSUMPTION (continued)

Section 320.093 would transfer the dry hydrant certification program from the Department of Economic Development to the Department of Public Safety.

Section 387.075 would modify state law regarding common carriers of household goods.

Section 390.030 would be modified to include common carriers of household goods.

DOR assessed the administrative impact of the proposal on their organization as follows:

Personal Tax would require 1.0 FTE Temporary Tax Employee for every additional 10,705 returns filed, and 1.0 FTE Tax Processing Technician 1 for every additional 25,000 returns to be verified due to the income limitation changes in Section 135.030. Customer Assistance anticipates a greater volume of customer contacts and estimates the need for an additional 1.0 FTE Tax Collection Technician 1 for every 15,000 calls per year on the income tax hot line due to lack of documentation. In addition, Customer Assistance would anticipate the need for 1.0 FTE Tax Processing Technician 1 for every additional 4,800 contacts in the field offices. DOR would request 1.0 FTE for each of the Kansas City, St. Louis, and Springfield offices.

Information Technology (ITSD/DOR) assumes the IT portion of this request could be accomplished with existing resources, however; if priorities shift, additional FTE/overtime would be needed to implement. ITSD/DOR estimates that this legislation could be implemented utilizing 6 existing CIT III for 6 months, four existing CIT III for 2 additional months, and 1 existing CIT III for 1 month at a total cost of \$188,370.

DOR submitted an estimated cost to implement the proposal including the 5.0 additional FTE and related equipment and expenditures totaling \$198,634 for FY 2008, \$211,723 for FY 2009, and \$218,074 for FY 2010.

Oversight has, for fiscal note purposes only, changed the starting salary for the additional position to correspond to the second step above minimum for comparable positions in the state's merit system pay grid. This decision reflects a study of actual starting salaries for new state employees for a six month period and the policy of the Oversight Subcommittee of the Joint Committee on Legislative Research. Oversight has adjusted the DOR equipment and expenditure estimate in accordance with OA budget guidelines. Finally, Oversight assumes that the additional FTE would be needed beginning January 1, 2008 when filing would begin related to these provisions and has included salaries and benefits for six months of FY 2008.

ASSUMPTION (continued)

Officials from the **Department of Transportation** (MODOT) assume this proposal would have a substantial negative impact on their organization department due to loss of State Revenue from Highway Users. MODOT summarized the proposal as follows:

- a. This proposal would (Section 142.817) exempt motor fuel used for certain public transportation purposes from the motor fuel tax. This legislation would have a negative impact on the department, due to loss of State Revenue derived from Highway Users.
- b. This proposal would (Section 387.075) allow household goods common carriers to request rate adjustments from the Missouri Highway and Transportation Commission (MHTC).
- c. This proposal would (Section 144.030.2(11)) result in expansion of the sales tax exemption for commercial motor vehicles purchased by any motor carrier who transports persons or property, whether in interstate or intrastate commerce. Current law authorizes a sales tax exemption of commercial motor vehicles licensed for a gross weight of 24,000 pounds or more or trailers used by motor carriers solely in the transportation of person or property in interstate commerce. This proposal would delete the word "solely" and "in interstate commerce".

MODOT estimated the fiscal impact of the proposal as follows:

Sales Taxes

This proposal would expand the sales tax exemption for common carriers which would lead to a reduction in sales tax revenue. MODOT has no basis for estimating the negative impact therefore, there is a negative unknown fiscal impact from this proposal.

ASSUMPTION (continued)

Motor Fuel Taxes

Assuming an effective date of August 28, 2007 and total transit bus travel based on FY06. Transit buses average 5 miles per gallon, MODOT estimated state revenue losses of \$825,000 for FY 08 and \$1,238,000 for FY 09 and FY 10.

MODOT estimated a loss of \$302,000 in FY 08 and \$453,000 in FY 09 and FY 10 to local funds.

For FY2008 cities would lose \$211,000 and for FY 09 and FY 10 cities would lose \$254,000. For FY 08 counties would lose \$166,000 and for FY 09 and FY 10 counties would lose \$199,000.

Motor carrier regulation

This proposal would generate additional license fee revenues for MHTC by increasing the number of motor carriers and their motor carrier vehicles within MHTC's regulatory jurisdiction. The positive fiscal impact for the additional license fees is unknown.

The proposal would also create additional costs to the MHTC if a significant number of additional motor carriers apply to the MHTC for operating authority certificates and permits to transport household goods. The changes to section 390.030 would eliminate the exemptions currently applicable to motor vehicle operated wholly within a single municipality, or between contiguous municipalities, or within a commercial zone. The cost to implement these provisions is unknown.

Officials from MODOT told us these revenues and expenditures would be recorded in the Highway Fund if the provision is implemented, and **Oversight** will include these unknown revenues and expenditures in the fiscal note.

ASSUMPTION (continued)

In response to several of the individual provisions in this proposal, officials from the **Office of the Secretary of State** (SOS) provided the following response:

Many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to SOS for Administrative Rules is less than \$2,500. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, we also recognize that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what our office can sustain with our core budget. Therefore, we reserve the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

Although they did not respond to our request for information, officials from the **Office of Administration, Division of Budget and Planning** (BAP) assumed a previous version of this proposal would have no fiscal impact to their organization. BAP deferred to DOR for an estimate of fiscal impact for most of the provisions.

Officials from the **Department of Elementary and Secondary Education** (DESE) stated that this proposal would increase the dollar value modifier variable used for the specified district from 1.000 to 1.023. That change would increase the state payment to the district by approximately \$33,707 in FY08, \$50,657 in FY09 and \$50,657 in FY10 for a total of \$135,021. These are estimates based on constant pupil counts and the state adequacy target.

Section 135.030 Changes to Circuit Breaker Tax Credit Program.

Officials from the **University of Missouri, Economic Policy Analysis and Research Center** (EPARC) estimated the fiscal impact of this provision at \$669,412 per year.

Oversight will use the EPARC estimate and round it to \$670,000 per year.

ASSUMPTION (continued)

Section 135.090 Public Safety Officer Surviving Spouse Tax Credit

Officials from the **Department of Conservation**, the **Department of Natural Resources**, the **Department of Public Safety, Division of Fire Safety, Capitol Police**, and **Missouri Highway Patrol**, the **Department of Revenue**, the **Department of Transportation**, and the **City of Centralia** assumed a similar proposal (HB 176 LR 0612-01) would have no fiscal impact on their organizations.

Officials from the **Department of Public Safety, Office of the Director** stated the number of law enforcement deaths (including Department of Corrections) in the past several years was 1 in 2006, 8 in 2005, 3 in 2004, 2 in 2003, 6 in 2002, 6 in 2001 and 5 in 2000. These numbers do not include firefighters, park rangers, emergency medical technicians or other categories of public safety officers eligible under the proposal.

Oversight assumes the number of public safety officers dying in the line of duty per year would be fewer than 10. Assuming an average property tax bill of \$1,500, this would result in loss of general revenue of \$15,000 in a given year. Many factors could impact this estimate, therefore, Oversight will assume the proposal would have negative fiscal impact on General Revenue, expected to be less than \$100,000.

Oversight has estimated or summarized the fiscal impact of several provisions in this proposal which would impact multiple organizations:

Section 67.997 Perry Senior Services and Youth Programs Sales Tax

This provision would authorize Perry County to impose, upon voter approval, a sales tax of up to one-fourth of 1% to fund senior services and youth programs. A senior services tax commission would be established to administer the revenue received for senior services.

Oversight assumes that implementing this proposal would require voter approval. Collections and offsetting distributions of \$0 or Unknown have been recorded in the Senior Services and Youth Programs Sales Tax Trust Fund. Oversight has also indicated a fiscal impact of \$0 or Unknown to the local government. Oversight assumes that revenues from the 1% General Revenue Fund collection fee would be less than the Department of Revenue's estimated collection cost of \$31,188 in FY 2008, \$32,248 in FY 2009, and \$33,216 in FY 2010.

ASSUMPTION (continued)

Section 67.1016 and 67.1360 (32) Transient Guest Tax

Oversight assumes this proposal is permissive, and as written, would have no fiscal impact to the state. Oversight assumes the local fiscal impact would be dependent on action by the governing body with voter approval. Oversight will indicate a fiscal impact of \$0 to unknown for local governments., and will assume that local Tourism Commission expenditures would be less than or equal to revenues generated.

Section 82.875 Home Rule City Sales Tax for Police Services

This proposal would authorize the City of Independence to impose, upon voter approval, a sales tax of up to 1% of gross retail receipts to be used for funding police services provided by the municipal police department. Revenue collected under this section by the Department of Revenue on behalf of the city would be deposited in a special trust fund for the benefit of the city except for one percent for the cost of collection which would be deposited in the state's general revenue fund.

Oversight assumes the local fiscal impact would be dependent on action by the governing body with voter approval. Oversight will indicate a fiscal impact of \$0 to unknown for local government revenues and expenses. Oversight also assumes the annual costs of providing police services would not exceed the annual income generated by the voter approved sales tax, and that the voter approved sales tax would be used to increase police services within the city. Oversight will indicate a fiscal impact of \$0 to Unknown in the General Revenue Fund for state collection fees.

Section 144.083 Department of Revenue Certification of No Tax Due

Oversight assumes the increased potential for the DOR to collect delinquent taxes as a result of this proposal is an indirect benefit of the proposal and, therefore, will not reflect the potential revenue in this fiscal note.

Section 205.563 Property Tax for Community Health Centers

Oversight assumes this proposal as written is permissive, and would have no fiscal impact without action of the governing body and voter approval. Oversight will indicate a fiscal impact of \$0 to unknown for local government revenues and expenses.

This proposal would reduce Total State Revenue.

FISCAL IMPACT - State Government	FY 2008	FY 2009	FY 2010
GENERAL REVENUE FUND			
<u>Revenue</u> - Collection Fee from Perry County Local Option Sales Tax	Less than \$31,188	Less than \$32,248	Less than \$33,216
<u>Revenue</u> - Collection Fee from City of Independence Police Services Local Option Sales Tax	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<u>Revenue reduction</u> – Sales Tax Exemption for Rolling Stock and Vehicles	(Unknown)	(Unknown)	(Unknown)
Changes to Real Estate Tax Credit (Circuit Breaker) Program.	(\$670,000)	(\$670,000)	(\$670,000)
Public Safety Officer Survivors' Tax Credit Program	(Less than \$100,000)	(Less than \$100,000)	(Less than \$100,000)
Exemption for Utilities for Research and Development of Agriculture/Biotechnology and Plant Genomics	(Unknown)	(Unknown)	(Unknown)
Exemption for Utilities, Chemicals, Materials, and Machinery and Equipment Used in Manufacturing	(Unknown)	(Unknown)	(Unknown)
<u>Cost</u> - DESE Dollar Value Modifier Change	(\$33,707)	(\$50,657)	(\$50,657)

FISCAL IMPACT - State Government	FY 2008	FY 2009	FY 2010
<u>Cost - DOR</u>			
Personal Service (5.0 FTE)	(\$53,460)	(\$110,128)	(\$113,431)
Fringe Benefits	(\$23,554)	(\$48,552)	(\$49,978)
Temporary help	(\$6,180)	(\$7,638)	(\$7,868)
Expense and Equipment	(\$28,665)	(\$5,890)	(\$2,668)
Total	<u>(\$111,859)</u>	<u>(\$172,208)</u>	<u>(\$173,945)</u>

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>(More than \$784,378) to Unknown</u>	<u>(More than \$860,617) to Unknown</u>	<u>(More than \$861,386) to Unknown</u>
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Estimated Net FTE Effect on General Revenue Fund	5.0	5.0	5.0
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SENIOR SERVICES AND YOUTH PROGRAMS SALES TAX TRUST FUND

<u>Income - DOR</u>			
Perry County Local Option Sales Tax	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
<u>Transfer Out - Perry County</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>	<u>\$0 or (Unknown)</u>

ESTIMATED NET EFFECT ON SENIOR SERVICES and YOUTH PROGRAMS SALES TAX TRUST FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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FISCAL IMPACT - State Government	FY 2008	FY 2009	FY 2010
ROAD FUND			
<u>Revenue</u> - license fees	Unknown	Unknown	Unknown
<u>Revenue reduction</u> – Sales Tax Exemption for Rolling Stock and Vehicles	(Unknown)	(Unknown)	(Unknown)
<u>Revenue reduction</u> - Motor Fuel Tax Exemption for Mass Transit Systems	(\$825,000)	(\$1,238,000)	(\$1,238,000)
Expenditures - Supervision and regulation of motor carriers	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON ROAD FUND	<u>(More than \$825,000)</u>	<u>(More than \$1,238,000)</u>	<u>(More than \$1,238,000)</u>
CONSERVATION COMMISSION FUND			
<u>Revenue reduction</u> – Sales Tax Exemption for Rolling Stock and Vehicles	(Unknown)	(Unknown)	(Unknown)
Exemption for Utilities for Research and Development of Agriculture/Biotechnology and Plant Genomics	(Unknown)	(Unknown)	(Unknown)
Exemption for Utilities, Chemicals, Materials, and Machinery and Equipment Used in Manufacturing	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>

FISCAL IMPACT - State Government	FY 2008	FY 2009	FY 2010
PARKS AND SOIL TAX FUND			
<u>Revenue reduction</u> – Sales Tax			
Exemption for Rolling Stock and Vehicles	(Unknown)	(Unknown)	(Unknown)
Exemption for Utilities for Research and Development of Agriculture/Biotechnology and Plant Genomics	(Unknown)	(Unknown)	(Unknown)
Exemption for Utilities, Chemicals, Materials, and Machinery and Equipment Used in Manufacturing	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON PARKS AND SOIL TAX FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
SCHOOL DISTRICT TRUST FUND			
<u>Revenue reduction</u> – Sales Tax			
Exemption for Rolling Stock and Vehicles	(Unknown)	(Unknown)	(Unknown)
Exemption for Utilities for Research and Development of Agriculture/Biotechnology and Plant Genomics	(Unknown)	(Unknown)	(Unknown)
Exemption for Utilities, Chemicals, Materials, and Machinery and Equipment Used in Manufacturing	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON SCHOOL DISTRICT TRUST FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>

FISCAL IMPACT - Local Government FY 2008 FY 2009 FY 2010

PERRY COUNTY SENIOR SERVICES TAX COMMISSION

Revenue - local option sales tax. \$0 or Unknown \$0 or Unknown \$0 or Unknown

ESTIMATED NET EFFECT ON PERRY COUNTY SENIOR SERVICES TAX COMMISSION

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

CITIES AND COUNTIES

Revenue - Cities and counties

 Transient Guest Tax \$0 to Unknown \$0 to Unknown \$0 to Unknown

Revenue - City of Independence

 Police Services Local Option Sales Tax \$0 to Unknown \$0 to Unknown \$0 to Unknown

Revenue - Property tax

 Local Option Community Health Center Property Tax \$0 to Unknown \$0 to Unknown \$0 to Unknown

Revenue reduction – Sales Tax

 Exemption for Rolling Stock and Vehicles (Unknown) (Unknown) (Unknown)

 Exemption for Utilities for Research and Development of Agriculture/Biotechnology and Plant Genomics

(Unknown) (Unknown) (Unknown)

 Exemption for Utilities, Chemicals, Materials, and Machinery and Equipment Used in Manufacturing

(Unknown) (Unknown) (Unknown)

FISCAL IMPACT - Local Government	FY 2008	FY 2009	FY 2010
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<u>Revenue reduction - Motor Fuel Tax</u>			
Exemption for Mass Transit Systems	(\$302,000)	(\$453,000)	(\$453,000)
 <u>Expenditures</u>			
City and county tourism commissions	(\$0 to Unknown)	(\$0 to Unknown)	(\$0 to Unknown)
City of Independence police services	(\$0 to Unknown)	(\$0 to Unknown)	(\$0 to Unknown)
Community health centers	<u>(\$0 to Unknown)</u>	<u>(\$0 to Unknown)</u>	<u>(\$0 to Unknown)</u>
ESTIMATED NET EFFECT TO CITIES AND COUNTIES	<u>(More than \$302,000) to Unknown</u>	<u>(More than \$453,000) to Unknown</u>	<u>(More than \$453,000) to Unknown</u>

FISCAL IMPACT - Small Business

This proposal would have a direct fiscal impact to small businesses which meet the specifications listed in the proposal.

FISCAL DESCRIPTION

This proposal would modify state income tax provisions and create additional state and local sales tax exemptions. Other provisions would authorize local option sales and transient guest taxes, and a local option property tax.

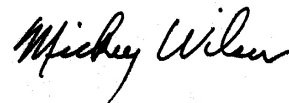
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of the Secretary of State
Department of Conservation
Department of Economic Development
Department of Elementary and Secondary Education
Department of Health and Senior Services
Department of Insurance, Financial Institutions, and Professional Registration
Department of Natural Resources
Department of Revenue
Department of Social Services
Department of Transportation
University of Missouri
 Economic Policy Analysis and Research Center
St. Louis County
City of Centralia
City of West Plains

NOT RESPONDING

Perry County



Mickey Wilson, CPA
Director
June 4, 2007