

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1657-01
Bill No.: SB 345
Subject: Counties: Cemeteries
Type: Original
Date: February 19, 2007

Bill Summary: Allows counties to impose a voter approved property tax to fund cemetery maintenance.

FISCAL SUMMARY

| ESTIMATED NET EFFECT ON GENERAL REVENUE FUND | | | |
|---|------------|------------|------------|
| FUND AFFECTED | FY 2008 | FY 2009 | FY 2010 |
| | | | |
| | | | |
| Total Estimated Net Effect on General Revenue Fund | \$0 | \$0 | \$0 |

| ESTIMATED NET EFFECT ON OTHER STATE FUNDS | | | |
|---|------------|------------|------------|
| FUND AFFECTED | FY 2008 | FY 2009 | FY 2010 |
| | | | |
| | | | |
| Total Estimated Net Effect on <u>Other</u> State Funds | \$0 | \$0 | \$0 |

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 5 pages.

| 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 |
| | | | |
| | | | |
| Total Estimated Net Effect on FTE | 0 | 0 | 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 | \$0 | \$0 | \$0 |

FISCAL ANALYSIS

ASSUMPTION

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

Oversight sent fiscal note response requests to numerous County Commissions and none have responded.

Oversight assumes this proposal as written is permissive and would have no fiscal impact without action by their governing body with voter approval.

| <u>FISCAL IMPACT - State Government</u> | FY 2008 (10 Mo.) | FY 2009 | FY 2010 |
|---|---------------------|---------|---------|
|---|---------------------|---------|---------|

\$0

\$0

\$0

| <u>FISCAL IMPACT - Local Government</u> | FY 2008 (10 Mo.) | FY 2009 | FY 2010 |
|---|---------------------|---------|---------|
|---|---------------------|---------|---------|

THE COUNTY CEMETERY MAINTENANCE TRUST FUND

| | | | |
|---|---------|---------|---------|
| <u>Income</u> - From voter approved property tax | Unknown | Unknown | Unknown |
|---|---------|---------|---------|

| | | | |
|---|------------------|------------------|------------------|
| <u>Cost</u> - From maintenance of county cemeteries. | <u>(Unknown)</u> | <u>(Unknown)</u> | <u>(Unknown)</u> |
|---|------------------|------------------|------------------|

| | | | |
|--|-------------------|-------------------|-------------------|
| <u>Total Effect</u> to County Cemetery Maintenance Trust Fund | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
|--|-------------------|-------------------|-------------------|

| | | | |
|---|-------------------|-------------------|-------------------|
| ESTIMATED NET EFFECT TO LOCAL GOVERNMENT | <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. A business located in a county that would establish a voter approved property tax levy, not to exceed one half cent per one hundred dollars assessed valuation, for support of cemetery maintenance would realize an increase in their property tax.

FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

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 Natural Resources

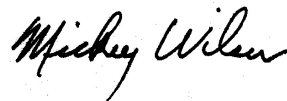
NOT RESPONDING

The County Commissions of:

Bates County
Boone County
Butler County
Carroll County
Cooper County
Cass County
Clay County
Johnson County
Laclede County
Lafayette County
Marion County
Jefferson County
Nodaway County
Ozark County

NOT RESPONDING (continued)

Pemiscot County
Perry County
Platte County
St. Charles County
Monroe County
Montgomery County
Scotland County

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive style with a large, stylized 'M' and 'W'.

Mickey Wilson, CPA
Director
February 19, 2007