

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1890-03
Bill No.: HCS for SB 419
Subject: Agriculture and Animals; Agriculture Dept.; Revenue Dept.; Taxation and Revenue - Income, Mining, Natural Resources, Permits, Solid Waste
Type: Original
Date: April 23, 2007

Bill Summary: Creates the managed environmental livestock operation tax credit for the eligible costs of implementing odor abatement best management practices and systems.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
General Revenue	\$0 to (\$3,064,532)	\$0 to (\$3,069,842)	\$0 to (\$3,071,935)
Total Estimated Net Effect on General Revenue Fund	\$0 to (\$3,064,532)	\$0 to (\$3,069,842)	\$0 to (\$3,071,935)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2008	FY 2009	FY 2010
Geologic Resources	\$34,781	\$19,020	\$14,744
Mine Land Reclamation	\$111,100	\$111,100	\$111,100
Solid Waste Management	\$0	\$20,678	\$20,678
Alternative Fuel Vehicle Revolving	\$0	\$0	\$0

Total Estimated Net Effect on <u>Other</u> State Funds	\$145,881	\$130,120	\$125,844
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Numbers within parentheses: () indicate costs or losses.
 This fiscal note contains 17 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
Geologic Resources	2 FTE	2FTE	2FTE
General Revenue	1 FTE	1 FTE	1 FTE
Total Estimated Net Effect on FTE	3 FTE	3 FTE	3 FTE

- 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

SECTION 135.633: TAX CREDIT FOR ODOR ABATEMENT:

Officials from the **Department of Agriculture** assume General Revenue collections will be reduced by the amount of the tax credits but somewhat offset by the amount of economic activity generated.

The proposal caps the tax credits at \$3,000,000.

Oversight compared the total tax credit issuances relative to the total tax credit redemptions for the previous three years in order to determine a relationship between the two. Oversight discovered that the annual redemptions ranged from 79 percent to 118 percent of the annual issuances. Depending on the program, the redeemed credits may have been issued several years prior and carried forward to the years studied; however, Oversight will utilize an estimated redemption total of 100 percent of tax credits issued. Therefore, under this proposal, if \$3,000,000 of credits are issued, Oversight would assume \$0 to \$2,955,000 (98.5%) of credits to be redeemed, reducing Total State Revenues.

Officials from the **Department of Revenue** assume this proposal establishes Section 135.633, which:

Defines “taxpayer” as any individual or entity subject to the tax imposed by chapter 143, except withholding taxes, 147, 148, and 153.

Beginning on or after January 1, 2007, a taxpayer shall be allowed a tax credit for the eligible costs of implementing odor abatement best management practices and systems.

ASSUMPTION (continued)

The maximum cumulative tax credit amount per taxpayer shall be equal to either the lesser of 50% of such eligible expense of implementing odor abatement best management practices and systems necessary to achieve MELO accreditation from AGR, or \$50,000; or the lesser of 75% of such eligible expense of implementing odor abatement best management practices and systems necessary to meet preferred environmental practices, or \$75,000.

The credits are not refundable, but may be carried back 3 years or carried forward 5 years regardless of which tax liability the taxpayer applies them to. The credits can be transferred, assigned, or sold.

The cumulative amount of tax credits that may be issued in any one fiscal year, cannot exceed \$3 million. Producers may receive a credit against the tax or estimated quarterly tax otherwise due under chapter 143, except withholding taxes, or chapter 147 or 148, RSMo. Tax credits claimed by producers may be done so on a quarterly basis and applied to the estimated quarterly tax otherwise due. If a quarterly tax credit claim causing an overpayment of taxes for a taxable year, such overpayment shall not be refunded but shall be applied to the next taxable year.

The Missouri Agriculture and Small Business Development Authority is to administer this tax credit.

These provisions will expire June 30, 2012.

This legislation establishes a new tax credit with carry forward/back provisions. Personal Tax would require 1 Tax Processing Technician I for every 6,000 credits claimed.

Oversight assumes this would be accomplished during the normal budgetary process. Therefore, Oversight assumes the initial administrative impact of this proposal is \$0.

Officials from the **Department of Natural Resources (DNR)** assume Section 135.633 would authorize the Missouri Agriculture and Small Business Development Authority to issue tax credits to owners of livestock operations or partially offset certain expenses incurred for implementing odor abatement best management practices and systems.

The provisions of this proposal would expire June 30, 2012.

The DNR assumes they would implement the provisions of this proposal utilizing existing resources.

ASSUMPTION (continued)

Officials of the **Department of Insurance, Finance, and Professional Regulation (DIFP)** stated that it is unknown how many insurance companies will choose to participate in this program and take advantage of the odor abatement tax credit. The department can not estimate how much would be lost in premium tax revenue as a result of tax credits taken. Credits cannot exceed total tax liability. Premium tax revenue is split 50/50 between General Revenue and County Foreign Insurance Fund except for domestic Stock Property and Casualty Companies who pay premium tax to the County Stock Fund.

The County Foreign Insurance Fund is later distributed to school districts through out the state. County Stock Funds are later distributed to the school district and county treasurer of the county in which the principal office of the insurer is located. It is unknown how each of these funds may be impacted by these tax credits each year.

The department will require minimal contract computer programming to add this new tax credit to the premium tax database and should be able to do so under existing appropriation. However, should multiple bills pass that would require additional updates to the premium tax database, the department may need to request more expense and equipment appropriation through the budget process.

Oversight will range the fiscal impact of the new tax credit program from \$0 (no taxpayers taking advantage of the tax credit) to the annual cap of \$3,000,000. This tax credit is for tax years beginning on or after January 1, 2007; therefore, there could be a reduction in revenue collections in FY 2008. Oversight has shown the full cost of the tax credits in the General Revenue Fund, although the tax credits could be used by insurance companies and result in fiscal impact to other state and local funds.

This Section Reduces Total State Revenue.

SECTIONS 247.050, 247.060, 250.231, and 250.233 WATER AND SEWER SERVICES:

The **Department of Natural Resources** officials do not anticipate a direct fiscal impact from the provisions of these sections.

Oversight assumes these section would allow sewer districts at their discretion to assess a fee for the purpose of constructing and maintaining water and sewer systems. **Oversight** will show the appropriate income and costs as unknown. **Oversight** assumes the costs would not exceed income resulting in a zero fiscal impact.

ASSUMPTION (continued)

SECTION 253.095 - SERVICES FOR STATE PARKS:

Officials of the **Department of Natural Resources** do not anticipate any direct fiscal impact as a result of this section. Future budgets require line item appropriation authority to reimburse the organization with whom the department has a cooperative agreement.

SECTIONS 256.700, 256.705, 256.710, and 444.772 - GEOLOGIC RESOURCES FUND:

Officials of the Department of Natural Resources assume there would be new fees and revised fees assessed and would be deposited into the Geologic Resources Fund created in Section 256.705. The fees are to be used for the collection, processing, managing, and distribution of geologic and hydrologic resource information. Officials estimate annual revenue generated by fees at \$187,909 in FY 2008; \$187,909 in FY 2009; and \$187,909 in FY 2010.

The department assumes two geologist positions would be requested to complete the work required by this proposal.

The intent of this legislation is to provide technical support and assistance to the industrial minerals industry. The work to be completed is non-regulatory in nature.

A geologist IV would be required to handle administrative, supervisory and highly technical duties. This employee's duties would involve: coordination with the Industrial Minerals Advisory Council created by this legislation, collecting data, interpreting data, and reporting information in a format useable by the council, industry and general public. Numerous public presentations would be required to share information and in support of industrial minerals in general.

A geologist I/II would collect data and assist in the preparation of written reports to the advisory board, industry, and general public. As experience is gained, this employee would progress into more interpretation and public information activities as needed. Officials estimate cost to the Geologic Resources Fund at \$153, 128 in FY 2008; \$168,889 in FY 2009; and \$173,165 in FY 2010.

ASSUMPTION (continued)

SECTION 444.772 - MINE LAND RECLAMATION FUND:

Officials of the **Department of Natural Resources** assume the Land Reclamation Permit Application Fees have been revised. Officials stated that currently, revenues from land reclamation permit application fees are about \$357,000. The department currently requires 6.6 FTEs to administer sections 444.760 to 444.790. However, the current level of funding only supports 5.6 FTEs, leaving an unmet workload and a vacancy of 1 FTE that is unfilled due to revenue shortfalls.

Under this proposal's restructured permit fee schedule, the department estimated the annual revenue generated would be \$493,000 annually, or an increase of approximately \$136,000 annually. Officials stated that one fee has been eliminated which would cause a loss of approximately \$24,900 annually. The estimated net gain in fee revenue would be approximately \$111,100 annually. This section also extends the sunset of the fees from December 31, 2007, to December 31, 2013.

The department will not request additional resources as a result of this proposal; however the proposed increase in funding would enable the department to fully implement the law and staff the unit though the sunset date of December 31, 2013. The fees could be raised above the initial fees only after a regulation change that demonstrated the need for increased revenue.

SECTIONS 260.200-260.800 SOLID WASTE LAW/ BIO REACTOR LANDFILL:

Changes to Solid Waste Law :

The **Department of Natural Resources** officials stated they would not anticipate a direct fiscal impact as a result of this proposal.

Plasma Arc Technology - Sections 260.200, 260.360, and 260.800:

The proposed legislation would encourage the use of plasma-arc torch technology in the management of solid waste as an alternative to disposal in landfills. The department assumes existing staff would perform the education of local governments and the public about the benefits of using plasma-arc torch technology.

ASSUMPTION (continued)

Bioreactor Landfill:

According to the City of Columbia, they collect approximately 10,000 tons of yard waste annually. If this tonnage was disposed of in a bioreactor landfill, then the department could receive approximately \$20,678 (10,000 x \$2.11 less 2% handling charge) in additional tonnage fees annually beginning in fiscal year 2009.

Officials stated that any revenues would go into the Solid Waste Management Fund.

SECTIONS 444.765, 444.766, 444.770, and 444.774: SURFACE MINING/GRAVEL EXCAVATION:

Officials stated that currently, there are 83 small sand and gravel operations with permits in effect and mine 5,000 tons or less per year. Some of these operations may claim the landowner exemptions from permitting, and this will decrease permit fees submitted to the department. These small gravel mining permits are \$300 each, and the maximum loss of permit fees would be \$24,900 annually. This could be partially offset by contractors who served private landowners or counties and exceed 5,000 tons, in which case a permit and fee would be required. Officials stated that the loss of fee revenue would affect the Mo. Land Reclamation Fund.

Section 444.770.2 of this proposal requires the property owner to notify the department before any person or operator conducts gravel removal from the property owner's property if the gravel is sold or is intended to be sold commercially. At the time of notification, the property owner would receive a copy of the department's guidelines, rules and regulations relevant to the reported activity. Since this would require field verification and assistance, the new procedures would not significantly decrease the workload of the inspectors.

ENVIRONMENTAL AUDIT:

The **Department of Natural Resources** officials assume the language as currently written in this proposal is consistent with the federal audit policy. Therefore, for purposes of this fiscal note the department would not anticipate any significant direct fiscal impact from this proposal.

ASSUMPTION (continued)

SECTIONS 640.800 - 640.827 - CLEAN AMERICAN FUEL BOARD AND ALTERNATIVE FUEL VEHICLE REVOLVING FUND (AFVRF):

Officials of the **Department of Natural Resources** assumes it would need 0.5 FTE (Energy Specialist I/II) to perform the duties required by this proposal. Duties would include: providing staff support to The Clean American Fuel Board (convening meetings, preparing and annually updating reports); promulgating rules in accordance with the policies and procedures established by the board; issuing grants for infrastructure projects and education/outreach; preparing and reviewing application forms and determining eligibility for the various rebate amounts and issuing the rebates.

It is assumed that funds from General Revenue would be appropriated to the Alternative Fuel Vehicle Revolving Fund. It is assumed the grants, rebates and costs to administer this program would be paid from the Alternative Fuel Vehicle Revolving Fund. The total impact to General Revenue cannot be determined as it is subject to appropriations.

Oversight assumes to fund the Clean American Fuel Board and its projects is discretionary and subject to legislative appropriation. **Oversight** assumes funding this program would be accomplished during normal budgetary process. For purposes of this fiscal note, **Oversight** will show fiscal impact from this program to the General Revenue Fund as \$0.

Officials of the **Office of the Secretary of State - Rules**, stated that many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The Secretary of State's office 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 Secretary of State's office for Administrative Rules is less than \$2,500. The Secretary of State's office 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.

ASSUMPTION (continued)

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process. Any decisions to raise fees to defray costs would likely be made in subsequent fiscal years.

Officials of the **Office of Attorney General** assume that the passage of this proposal would require 1 FTE, an additional AAG II, to represent the 2 new boards that would be created. Officials estimate costs in FY 2008 at \$64,532; and in FY 2009 at \$69,842; and in FY 2010 at \$71,935.

Officials of the Department of Corrections stated Currently, the DOC cannot predict the number of new commitments which may result from the creation of the offense(s) outlined in this proposal. An increase in commitments depends on the utilization by prosecutors and the actual sentences imposed by the court.

If additional persons are sentenced to the custody of the DOC due to the provisions of this legislation, the DOC will incur a corresponding increase in operational cost either through incarceration (FY05 average of \$39.13 per inmate, per day or an annual cost of \$14,282 per inmate) or through supervision provided by the Board of Probation and Parole (FY03 average of \$3.15 per offender, per day or an annual cost of \$1,150 per offender).

The following factors contribute to DOC's minimal assumption:

DOC assumes the narrow scope of the crime will not encompass a large number of offenders

The low felony status of the crime enhances the possibility of plea-bargaining or imposition of a probation sentence

The probability exists that offenders would be charged with a similar but more serious offense or that sentences may run concurrent to one another

In summary, supervision by the DOC through probation or incarceration would result in some additional costs, but it is assumed the impact would be \$0 or a minimal amount that could be absorbed within existing resources.

ASSUMPTION (continued)

Officials of the **Office of State Courts Administrator** assume no fiscal impact to the Courts.

Officials of the **Office of the State Treasurer** assume no fiscal impact.

Officials of the **Department of Health and Senior Services** assume no fiscal impact to their agency.

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

Cost - Department of Agriculture

	<u>\$0 to</u>	<u>\$0 to</u>	<u>\$0 to</u>
Tax Credits (Section 135.633)	<u>(\$3,000,000)</u>	<u>(\$3,000,000)</u>	<u>(\$3,000,000)</u>

Cost - Attorney General (AGO)

Personal Service (1FTE)	(\$32,188)	(\$39,784)	(\$40,977)
Fringe Benefits	(\$14,568)	(\$18,006)	(\$18,546)
Equipment and Expense	<u>(\$17,776)</u>	<u>(\$12,052)</u>	<u>(\$12,412)</u>
Total Cost - AGO	(\$64,532)	(\$69,842)	(\$71,935)
FTE Change - AGO	1 FTE	1FTE	1FTE

ESTIMATED NET EFFECT ON GENERAL REVENUE	<u><u>\$0 to</u></u> <u>(\$3,064,532)</u>	<u><u>\$0 to</u></u> <u>(\$3,069,842)</u>	<u><u>\$0 to</u></u> <u>(\$3,071,935)</u>
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GEOLOGIC RESOURCES FUND

Income - Department of Natural Resources (DNR) - GRS Fund.

From fees allowed (Sections 256.700 - 256.710, and 444.772)	\$187,909	\$187,909	\$187,909
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<u>FISCAL IMPACT - State Government</u>	FY 2008 (10 Mo.)	FY 2009	FY 2010
Cost - Department of Natural Resources (DNR)			
Administration of geologic and hydrologic information			
Personal Service (2 FTE)	(\$88,109)	(\$108,374)	(\$111,083)
Fringe Benefits	(\$39,878)	(\$49,050)	(\$50,276)
Equipment and Expense	<u>(\$25,141)</u>	<u>(\$11,465)</u>	<u>(\$11,806)</u>
Total Costs - DNR - GRS Fund	(\$153,128)	(\$168,889)	(\$173,165)
FTE Change - DNR	2 FTE	2 FTE	2 FTE
 ESTIMATED NET EFFECT TO GEOLOGIC RESOURCES FUND	 <u>\$34,781</u>	 <u>\$19,020</u>	 <u>\$14,744</u>
 MINE LAND RECLAMATION FUND			
Income - Department of Natural Resources (DNR) (Section 444.772)			
From revised permit fee structure.	<u>\$111,100</u>	<u>\$111,100</u>	<u>\$111,100</u>
 ESTIMATED NET EFFECT TO MO. LAND RECLAMATION FUND	 <u>\$111,100</u>	 <u>\$111,100</u>	 <u>\$111,100</u>
 SOLID WASTE MANAGEMENT FUND (Chapter 260)			
Income - Department of Natural Resources			
Bio Reactor Landfill tonnage fees	<u>\$0</u>	<u>\$20,678</u>	<u>\$20,678</u>
 ESTIMATED NET EFFECT TO SOLID WASTE MANAGEMENT FUND	 <u>\$0</u>	 <u>\$20,678</u>	 <u>\$20,678</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2008 (10 Mo.)	FY 2009	FY 2010
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

Yes. This proposal will have a positive economic impact on farmers in the amount of tax credits received.

Yes; to the extent the small business qualifies as a "taxpayer", as defined by this legislation, and incurs eligible expenses, they may qualify for the established tax credit.

FISCAL DESCRIPTION

Managed Environmental Livestock Operation (MELO) (Section 135.633)

This proposal would authorize the Missouri Agriculture and Small Business Development Authority to issue tax credits, that would be capped at \$3,000,000, to owners of livestock operations to partially offset certain expenses incurred for implementing odor abatement best management practices and systems.

The provisions of this proposal would expire June 30, 2012.

Water/Sewerage Systems (Sections 247.050, 247.060, 250.231, and 250.233:

This proposal would authorize public water supply districts to collect charges and fees for sewer services and the construction of water or sewerage systems.

Public Water Supply Districts

This proposal would modify the length of term for directors of public water supply districts elected in 2008, 2009, and 2010.

Services for State Parks (Section 253.095)

This proposal would authorize the director of the Missouri Department of Natural Resources to enter into agreements with private, not-for-profit organizations that provide cooperative, interpretive, facility enhancement or educational services to any Missouri state park. The director may provide not only state park facility space, but also incidental staff support to such an organization under a cooperative agreement.

DESCRIPTION (continued)

A cooperative agreement should provide that the department would be reimbursed for the actual costs of such space and incidental staff support. It also should clearly demonstrate the fiscal, interpretive, educational, and facility enhancement benefits to the state.

The net proceeds would be used in the interpretive or educational services provided in state parks and be retained by the organization that provides materials and services.

Geologic Resources Fee: (Section 256.700 - 256.710 and 444.772):

This proposal would require the department's Division of Geology and Land Survey (DGLS) to provide technical assistance to the industrial minerals industry on a statewide basis. DGLS would provide the industry with maps, analyses, and detailed information to assist in locating viable resources that would be used in construction, industry and agriculture. The proposal would also create an Industrial Minerals Advisory Council (Council) whose purpose would be to advise DGLS on the types of work products desired by the industry as well as prioritization of regions within the state where geological work by the division would be focused.

Land Reclamation Permit Application Fees: (Section 444.772):

This proposal would increase the land reclamation permit application fees and would extend the sunset of the fees from December 31, 2007, to December 31, 2013.

Changes to Solid Waste Law: (Section 260.200 - 260.800):

This proposal specifies that a person commits the crime of disposition of demolition waste if he or she purposely or knowingly disposes of or causes the disposal of demolition waste on any property in the state that is not a solid waste processing facility or a solid waste disposal area that has obtained an operating permit from the Department of Natural Resources.

This proposal would increase the crime of illegal dumping of both demolition waste and commercial and residential waste to a class D felony. This could serve as a deterrent to illegal dumping and may help reduce the overall number of violations that the department must respond to as well as improve the prosecution efficiency for violations that do occur.

DESCRIPTION (continued)

The civil penalties for violations of the solid waste management provisions would be increased to include penalties for violations of tonnage fee payments and penalties for violations relating to solid waste disposal areas.

Increases the crime of illegal dumping of both demolition waste and commercial and residential waste to a class D felony. This could serve as a deterrent to illegal dumping and may help reduce the overall number of violations that the department must respond to as well as improve the prosecution efficiency for violations that do occur.

The civil penalties for violations of the solid waste management provisions would be increased to include penalties for violations of tonnage fee payments and penalties for violations relating to solid waste disposal areas.

Plasma Arc Technology:

This proposal would encourage the use of plasma-arc torch technology in the management of solid waste as an alternative to disposal in landfills.

The Department of Natural Resources would assist businesses who want to develop a facility using plasma-arc torch technology for the incineration of solid waste, assist with any permit issues, and educate local governments and the Missouri public about the benefits of using plasma-arc torch technology.

Bioreactor Landfill:

The application submitted for review to our program by the City of Columbia would be for a permit modification request on an existing landfill.

Surface Mining and Gravel Excavation: (Sections 444.765 - 444.774):

This proposal would allow landowners to excavate up to 1,500 tons of gravel from a site annually for streambank stabilization projects and sell any excess without a permit. If a landowner used more than one site, then the aggregate total could not exceed 5,000 tons annually for all sites.

DESCRIPTION (continued)

Environmental Audit: (Chapter 640):

This bill would provide conditions under which the department would not assess civil penalties for violations of environmental laws for facilities that meet certain criteria, except for those corresponding to economic gain in some circumstances.

This proposal would also limit the department's recommendations for criminal prosecution if a regulated entity meets certain criteria.

This proposal would prevent the department from penalizing violators if violations were discovered through an environmental audit, reported the violations and corrected them within indicated time frames.

This proposal would not prevent a private party from bringing a cause of action against an entity whose non-compliance with any relevant environmental law had caused damage to private property.

Clean American Fuel Board: (Sections 640.800 - 640.824):

The Missouri Department of Natural Resources would serve as chair of The Clean American Fuel Board, provide staff support to the board, promulgate rules and administer the grant and rebate programs for alternative fuel vehicles, fuel and infrastructure.

This bill would provide conditions under which the department would not assess civil penalties for violations of environmental laws for facilities that meet certain criteria, except for those corresponding to economic gain in some circumstances.

This proposal would also limit the department's recommendations for criminal prosecution if a regulated entity meets certain criteria.

This proposal would prevent the department from penalizing violators if violations were discovered through an environmental audit, reported the violations and corrected them within indicated time frames.

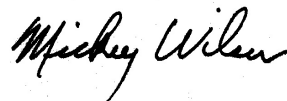
DESCRIPTION (continued)

This proposal would not prevent a private party from bringing a cause of action against an entity whose non-compliance with any relevant environmental law had caused damage to private property.

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 Attorney General
Department of Natural Resources
Department of Agriculture
Department of Revenue
Office of the State Treasurer
Department of Health and Senior Services
Office of the Secretary of State - Rules Division
Department of Insurance, Finance, and Professional Regulation
Office of State Courts Administrator
Department of Corrections



Mickey Wilson, CPA
Director
April 23, 2007