# COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

### **FISCAL NOTE**

<u>L.R. No.</u>: 2375-01 <u>Bill No.</u>: SB 582

Subject: County Collectors: Delinquent Taxes

Type: Original

<u>Date</u>: March 1, 2007

Bill Summary: Changes provisions governing collection of delinquent property taxes.

# **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 Other State Funds	\$0	\$0	\$0	

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 4 pages.

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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	
<b>Local Government</b>	\$0	\$0	\$0	

## FISCAL ANALYSIS

## **ASSUMPTION**

Officials of the **Department of Revenue** assume no fiscal impact.

Officials of the **Missouri State Tax Commission** stated this proposal would have no fiscal impact to their agency.

The Jefferson County Collector, Boone County Collector, and the Cole County Collector assume no fiscal impact.

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

### 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 Revenue Missouri State Tax Commission Jefferson County Collector of Revenue Boone County Collector of Revenue Cole County Collector of Revenue

RWB:LR:OD (12/02)

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# **NOT RESPONDING**

Callaway County Collector
Cape Girardeau County Collector
Cass County Collector
Clay County Collector
Franklin County Collector
Jackson County Collector
New Madrid County Collector
Platte County Collector
Pulaski County Collector
Monroe County Collector
Texas County Collector
Marion County Collector

Mickey Wilson, CPA

Mickey Wilen

Director March 1, 2007