

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3443-01
Bill No.: SB 900
Subject: Political Subdivisions: Transient Guest Tax
Type: Original
Date: January 22, 2008

Bill Summary: Modifies provisions relating to the imposition of transient guest taxes by certain local governments.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
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 2009	FY 2010	FY 2011
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

St. Louis County officials assume no fiscal impact from this proposal.

Oversight assumes this proposal increases the maximum tax from 5% to 8% that certain cities and counties could charge guest of hotels and motels and other business that offer sleeping rooms. **Oversight** assumes the increase could not be taxed without voter approval, therefore, **Oversight** assumes this proposal to be permissive, and would have no state or local fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
	<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.

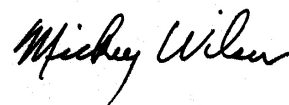
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

St. Louis County Executive

NOT RESPONDING

City of Boonville
City of Bridgeton
City of Cape Girardeau
City of Columbia
City of Fulton
City of Florissant
City of Gladstone
City of Independence
City of Kansas City
City of Lees Summit
City of Maryland Heights
City of Raytown
City of Rolla
City of Springfield
City of St. Louis
Buchanan County
Callaway County
Camden County
Cape Girardeau County
Cass County
Clay County
Cooper County
Greene County
Jackson County Executive
Platte County
St. Charles County
Warren County



Mickey Wilson, CPA
Director
January 22, 2008