

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5312-01
Bill No.: SB 1253
Subject: Counties: Tax Records
Type: Original
Date: April 15, 2008

Bill Summary: Prohibits commercial use of individual county property tax records.

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 5 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 to Unknown	\$0 to Unknown	\$0 to Unknown

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Missouri State Tax Commission** assume no fiscal impact.

Officials of the **Office of Boone County Collector** assume no fiscal impact to their office.

Officials of the **Office of St. Louis County Collector** assume no fiscal impact to their office.

Officials of the **Office of Callaway County Collector** assume no fiscal impact to their office.

Officials of the Greene County Recorder of Deeds assume no fiscal impact to their office.

Oversight assumes entities that would receive monetary gain from the direct or indirect use of individual tax records would pay a penalty in the amount of two thousand dollars for each individual county tax record transferred, given, or used. This money would go to the County's General Revenue Fund. **Oversight** would expect substantial compliance with the law.

Oversight for the purposes of this fiscal note will show impact from penalty revenues as either \$0 to a positive unknown.

<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

COUNTY GENERAL REVENUE FUND

Income - To Certain Counties General Revenue Fund. from penalties for violating tax records.	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>
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ESTIMATED NET EFFECT TO LOCAL GOVERNMENT	<u><u>\$0 to Unknown</u></u>	<u><u>\$0 to Unknown</u></u>	<u><u>\$0 to Unknown</u></u>
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FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

This act creates the County Taxpayer Protection Act. County Collectors or Collector - Treasurers must be custodians of all individual property tax records. Requests for individual property tax records must be made in writing and disclose vested interests in such records. The act prohibits the use of individual property tax records for commercial purposes. Any person, organization or entity which uses individual property tax records for commercial purposes will be subject to a two thousand dollar penalty for each individual county tax record transferred, given or used for commercial purposes.

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

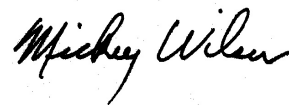
SOURCES OF INFORMATION

Missouri State Tax Commission
Boone County Collector of Revenue
St. Louis County Collector of Revenue
Callaway County Collector of Revenue

NOT RESPONDING

County Collector of the Counties of:

Cass County
Clay County
Cole County
Greene County
Jackson County Finance Department
Laclede County
Texas County
Warren County
Taney County



Mickey Wilson, CPA

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