

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0560-03
Bill No.: SB 266
Subject: Libraries and Archives; Taxation and Revenue - Sales and Use
Type: Original
Date: March 4, 2009

Bill Summary: Allows public library districts to seek voter approval for a sales tax to fund libraries within such districts

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
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 2010	FY 2011	FY 2012
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
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 2010	FY 2011	FY 2012
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **State Tax Commission, Secretary of State’s Office, City of Kansas City, St. Louis County Government, City of Centralia and Cass County** assume there will be no fiscal impact to their agency.

Oversight assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.

Officials from the **Department of Revenue (DOR)** assume this proposal does the following:

- Allows a public library, by majority vote of its board of directors, to impose a tax not to exceed one-half of one percent on retail sales to fund public libraries.
- No tax under this subsection shall be effective unless the board of directors submits to the voters of the district.
- “Qualified Voters” or “Voters” means any individual residing in the district who is eligible to be a registered voter and who have registered.
- “Public Library District” is defined as any library district, county library district, city-county library district, municipal library district, consolidated library districts or urban library district.

Sales Tax would require one (1) Revenue Processing Technician I (Range 10, Step L) to assist in registration of businesses, maintaining business lists and coordinating changes with the districts.

Oversight assumes this proposal is discretionary and would have no fiscal impact without action by the governing body.

<u>FISCAL IMPACT - State Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<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.

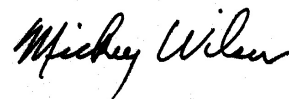
FISCAL DESCRIPTION

This act authorizes public library districts to seek voter approval for a sales tax of not more than one half of one cent to fund the operation, and maintenance of libraries within the boundaries of such library district. Public library districts are defined as any city library district, county library district, city-county library district, municipal library district, consolidated library district or urban library district.

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
City of Kansas City
St. Louis County
City of Centralia
Cass County
Secretary of State's Office



Mickey Wilson, CPA
Director

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