

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0920-03
Bill No.: HCS for SCS for SB Nos. 165, 164, 248 & 168
Subject: Cities, Towns and Villages; Motels and Hotels; Taxation and Revenue; Tourism
Type: Original
Date: April 17, 2009

Bill Summary: This proposal contains various local taxation issues.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
General Revenue	(More than \$38,171)	(More than \$40,538)	(More than \$41,755)
Total Estimated Net Effect on General Revenue Fund	(More than \$38,171)	(More than \$40,538)	(More than \$41,755)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
Local Records Preservation*	\$0	\$0	\$0
Road Fund	(\$2,200)	\$0	\$0
various other state funds	(Minimal)	(Minimal)	(Minimal)
Total Estimated Net Effect on Other State Funds	(More than \$2,200)	(Minimal)	(Minimal)

* Assumes new revenue and expenditures of roughly \$665,000 annually netting to zero.

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 16 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
General Revenue	1 FTE	1 FTE	1 FTE
Total Estimated Net Effect on FTE	1	1	1

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	Unknown to (Unknown)	Unknown to (Unknown)	Unknown to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Officials from the **State Tax Commission, Department of Transportation, Office of the State Treasurer, Department of Health and Senior Services** as well as the **Missouri Ethics Commission** each assume this proposal will not fiscally impact their respective agencies.

Officials from the **Office of Secretary of State (SOS)** state many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS 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 the SOS for Administrative Rules is less than \$2,500. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes 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 the office can sustain with the core budget. Therefore, the SOS reserves 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.

Officials from the **St. Louis County Government, Cass County** and the **City of Centralia** each assume the proposal would not fiscally impact their respective political subdivisions.

Section 67.548 - Special road and bridge levy;

Officials from the **City of Gladstone** state this portion of the bill would adversely impact the citizens of the City of Gladstone and the Gladstone Special Road District. The fiscal impact on the City of Gladstone in calendar year 2009 will be the loss of more than \$210,000 in road and bridge tax revenues mandated to be paid by the Clay County Commission under Section 67.548.

The Gladstone Special Road District would lose more than \$350,000 in calendar year 2009.

These annual losses would continue each calendar year into the foreseeable future if the Clay County Commission is allowed to ignore its funding responsibilities under Section 67.548.

ASSUMPTION (continued)

Based upon Gladstone's response, **Oversight** will range the fiscal impact of this part of the proposal as a loss to some local political subdivisions of \$0 to an Unknown amount.

Sections 94.510, 94.550, & 94.577 - Authorizes 'stacking' of city sales taxes;

In response to a similar proposal from this year (HB 169), officials from the **Office of the State Treasurer** and the **Department of Revenue** each assumed the proposal would have no fiscal impact on their respective agencies.

Oversight collected municipal sales tax rate information from the Department of Revenue for the following cities:

St. Louis	4.016%
Kansas City	2.375%
Columbia	2.000%
Jefferson City	2.000%
Springfield	1.375%

Oversight does not have information regarding the breakdown of these sales tax rates into general sales tax and sales taxes dedicated to other things such as capital improvements, transportation, public transit, public safety, and parks and recreation. Since the proposal states 'cities that have already imposed and collected taxes under this section may continue to collect such taxes under this section without further approval by the voters as a continuation of a tax previously approved by the voters of the city', **Oversight** will assume the proposal would not have a direct fiscal impact on existing sales tax rates. The proposal may have a fiscal impact on municipalities in the future that intend to implement a new sales tax or increase their existing sales tax rates.

Section 141.160 - Collection of fee for delinquent and back taxes;

Oversight assumes this will allow Jackson County and St. Louis County to charge and collect an unknown amount of additional revenue each year.

Section 144.030 - Sales tax exemption for items used at shooting range;

Officials from the **Department of Natural Resources (DNR)** state this section would add an exemption from the collection of all sales and use taxes for sales of sporting clays, wobble, skeet and trap to any shooting range or place of amusement.

ASSUMPTION (continued)

DNR's Parks and Soils Tax Funds are derived from one-tenth of one percent sales and use tax pursuant to Article IV Section 47(a) of the Missouri Constitution. Therefore, any additional sales and use tax exemption would be a loss to the Parks and Soils Sales Tax Funds.

DNR assumes the Department of Revenue would be better able to estimate the exact amount of impact.

Officials from the **Office of Administration - Budget and Planning (BAP)** state this section will reduce general and total state revenues and local revenues by an unknown amount.

Officials from the **Department of Revenue (DOR)** state their Collections & Tax Assistance section would require one Revenue Processing Technician I (Range 10, Step L) for every additional 24,000 contacts annually to the registration section resulting from this provision.

Oversight assumes this part of the proposal would result in a reduction of sales tax revenue to the General Revenue Fund, School District Trust Fund, Conservation Fund, Parks and Soils Fund, and the local political subdivisions that have a sales tax. Oversight assumes the amount of sales tax lost from this part of the proposal would be minimal.

Oversight also assumes the number of contacts to the Department of Revenue resulting from this part of the proposal would not rise to the level of requiring an additional FTE.

Section 182.802 - Sales tax in Library districts;

Officials from the **Department of Revenue (DOR)** - state their Sales Tax division would require one (1) Revenue Processing Technician I (Range 10, Step L) to implement any tax enacted by a district, to coordinate registration of businesses in the district and to communicate with the district on issues related to administration of the tax.

Oversight assumes DOR will not incur additional floor space expense for this additional FTE.

Sections 227.409 - Jack Buck memorial highway;

In response to a different proposal from this year that named a bridge on a Missouri highway, officials at the **Missouri Department of Transportation (MoDOT)** assumed a naming bill will require MoDOT to fabricate, install and maintain two memorial highway signs, one in each direction. The cost for each sign is \$1,100 giving a total of \$2,200 for two signs.

ASSUMPTION (continued)

Oversight assumes MoDOT will erect two signs for the new Jak Buck memorial highway and that the cost for the signs will be paid for from the Road Fund

Sections 488.012 & 488.075 - Additional \$3 court fee imposed;

Officials from the **Office of Administration - Budget and Planning (BAP)** state this section creates a new Circuit Clerk's Record Preservation Fund. A three-dollar court costs shall be assessed. The monies shall be used by the local courts and secretary of state. This proposal will increase total state revenues. BAP defers to courts and the SOS for an estimate.

Officials from the **Office of the Secretary of State (SOS)** state this part of the bill provides one dollar for each fee collected by the clerks of the court under Section 488.075 to be forwarded to the SOS to be used for the additional preservation of local records. SOS states that according to OSCA's 2008 Annual Report, there were 1,147,389 filings in FY 2008. Using this number as a base figure, SOS can estimate revenues for this fund in FY 2009 to be \$1,147,389 (\$1 court fee). With these revenues taking effect on August 28, 2009, there will be an increase in revenues of \$956,158 for FY 2010 and \$1,147,389 for subsequent years. The SOS assumes these proceeds will be deposited into the Local Records Preservation Fund (0577).

Officials from the **Office of the State Courts Administrator (CTS)** state Section 488.075, RSMo, would impose a \$3.00 court cost in all civil and criminal cases, including municipal and ordinance violations. Of this \$3.00 fee, \$2.00 shall be retained by the circuit clerk in the circuit clerk fund to be used for record storage, microfilming, preservation, and public access of circuit court records. The remaining \$1.00 of this fee collected by the circuit clerk shall be forwarded to the office of the secretary of state to be utilized for additional preservation of local records.

Our calculation takes into account the fact that felony collection rates are only between 50% and 60%, and misdemeanor collection rates average 80%. This court costs is assessed on misdemeanor and felony cases. Since these defendants often do not have steady employment or cash reserves, the court often gives the defendants the period of probation to pay the costs and fines. Therefore, the revenue generated the first year is less than that generated in subsequent years. We have included the chart we have used to predict revenue from this cost; you will note that the felony collection rate increases over a period of four years, which we believe to be the average probation served for felonies. The collection rate for misdemeanors increases over two years, the average probation time for misdemeanants.

ASSUMPTION (continued)

Based on a 50% felony collection rate, our calculations indicate that the legislation will produce \$1,851,342 in the 1st 12 months, \$1,977,784 in the 2nd 12 months, \$1,990,764 in the 3rd 12 months, and \$2,003,744 annually thereafter. Based on a 60% felony collection rate, our calculations indicate that the legislation will produce \$1,853,938 in the 1st 12 months, \$1,982,976 in the 2nd 12 months, \$1,998,552 in the 3rd 12 months, and \$2,014,128 annually thereafter.

For simplicity and since the two estimates are relatively close, **Oversight** utilize the lower of the estimates provided by CTS. The FY 10 estimates reflect 10 months of collections due to the August 28, 2009 effective date for this part of the proposal. Oversight assumes \$2.00 will be retained by the circuit clerk in the record preservation fund for the preservation of records. \$1.00 will be forwarded to the Office of the Secretary of State for preservation of local records.

Oversight assumes the circuit clerks will utilize any revenues generated by the provisions in the proposed legislation for the costs of record storage, microfilming, preservation, public access of circuit court records, and any other allowable costs.

Sections 650.396 - 650.399 - Sales tax for emergency communication;

Officials from the **Office of Administration - Budget and Planning (BAP)** state this section provides a county an option to use a sales tax to fund emergency communications. The Department of Revenue is to administer a sales tax if it is adopted. Revenues are to be placed in the newly created "County Emergency Communications Fund", which is outside the state treasury. The Department of Revenue is to retain one percent of collections, which would increase general and total state revenues.

Many of the provisions within this proposal involve a potential local tax increase that would require both the governing body to approve the measure as well as a vote of the people. **Oversight** considers these provisions to be permissive in nature and have not reflected them in the fiscal note. For several of these provisions, the Department of Revenue would be the collecting agency and would be allowed to retain a one percent of collections as a fee to cover costs. Therefore, if some of the measures pass a vote of the people, total state revenues could increase.

This proposal will increase Total State Revenues.

<u>FISCAL IMPACT - State Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
GENERAL REVENUE			
<u>Costs - Department of Revenue</u>			
Personal Service (1 FTE)	(\$21,785)	(\$26,926)	(\$27,734)
Fringe Benefit	(\$10,594)	(\$13,094)	(\$13,487)
Expense and Equipment	(\$5,792)	(\$518)	(\$534)
<u>Total Costs - DOR</u>	(\$38,171)	(\$40,538)	(\$41,755)
FTE Change - DOR	1 FTE	1 FTE	1 FTE
<u>Loss - Sales tax exemption on sporting clays, etc. for shooting ranges (Section 144.030)</u>	<u>(Minimal)</u>	<u>(Minimal)</u>	<u>(Minimal)</u>
ESTIMATED NET EFFECT TO THE GENERAL REVENUE FUND	(More than <u>\$38,171</u>)	(More than <u>\$40,538</u>)	(More than <u>\$41,755</u>)
 Estimated Net FTE Change for General Revenue Fund	 1 FTE	 1 FTE	 1 FTE
LOCAL RECORDS PRESERVATION			
<u>Transfer In - Secretary of State</u>			
From circuit clerk record preservation fund (488.075) \$1 of new \$3 fee	\$514,262	\$663,588	\$667,915
<u>Costs - Office of the Secretary of State</u>			
For local record preservation (488.075)	<u>(\$514,262)</u>	<u>(\$663,588)</u>	<u>(\$667,915)</u>
ESTIMATED NET EFFECT TO LOCAL RECORDS PRESERVATION FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - State Government</u> (continued)	FY 2010 (10 Mo.)	FY 2011	FY 2012
ROAD FUND			
<u>Costs</u> - Department of Transportation			
Cost of two signs designating the Jack Buck Memorial Highway (227.409)	<u>(\$2,200)</u>	<u>\$0</u>	<u>\$0</u>
ESTIMATED NET EFFECT TO THE ROAD FUND	<u>(\$2,200)</u>	<u>\$0</u>	<u>\$0</u>
 OTHER STATE FUNDS			
<u>Loss</u> - School District Trust Fund			
Sales tax exemption on sporting clays, etc. at shooting ranges (Section 144.030)	(Minimal)	(Minimal)	(Minimal)
<u>Loss</u> - Conservation Fund			
Sales tax exemption on sporting clays, etc. at shooting ranges (Section 144.030)	(Minimal)	(Minimal)	(Minimal)
<u>Loss</u> - Parks and Soils Fund			
Sales tax exemption on sporting clays, etc. at shooting ranges (Section 144.030)	<u>(Minimal)</u>	<u>(Minimal)</u>	<u>(Minimal)</u>
ESTIMATED NET EFFECT TO OTHER STATE FUNDS	<u>(Minimal)</u>	<u>(Minimal)</u>	<u>(Minimal)</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
LOCAL POLITICAL SUBDIVISIONS			
<u>Income</u> - Jackson County and St. Louis County - additional fee of 5% on moneys collected for delinquent and back taxes (Section 141.160)	\$0 to Unknown	\$0 to Unknown	\$0 to Unknown
<u>Revenue</u> to Circuit Clerks Court costs to circuit clerk's record preservation fund (488.075) - new \$3 fee	\$1,542,785	\$1,990,764	\$2,003,744
<u>Costs</u> - Circuit Clerks Record storage, microfilming, preservation, etc. (488.075) - \$2 of new \$3 fee to be used by clerks	(\$1,028,523)	(\$1,327,176)	(\$1,335,829)
<u>Transfer Out</u> - to the Secretary of State (Section 488.075) - \$1 of new \$3 fee transferred to Secretary of State	(\$514,262)	(\$663,588)	(\$667,915)
<u>Loss</u> - Local Political Subdivision Sales tax exemption on sporting clays, etc. at shooting ranges (Section 144.030)	(Minimal)	(Minimal)	(Minimal)
<u>Loss</u> - to some political subdivisions within Clay or Platte County (Section 67.548)	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>	\$0 or <u>(Unknown)</u>
ESTIMATED NET EFFECT TO THE LOCAL POLITICAL SUBDIVISIONS	Unknown to <u>(Unknown)</u>	Unknown to <u>(Unknown)</u>	Unknown to <u>(Unknown)</u>

FISCAL IMPACT - Small Business

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

FISCAL DESCRIPTION

This substitute changes the laws regarding political subdivisions. In its main provisions, the substitute:

- (1) Authorizes the counties of Jackson, Jefferson, and St. Charles and other counties within the same metropolitan statistical areas as those counties to establish a parks, trails, and greenways district with taxing power (Sections 66.430, 66.431, 66.432, 66.433, 66.434, and 66.435, RSMo);
- (2) Allows a city or county that forms a neighborhood improvement district 60 days after the recordation of proof of parcel division to reallocate the costs according to the method of assessment established in the ballot question or petition forming the district, otherwise a proportional assessment method must be utilized (Section 67.456);
- (3) Specifies that the county commission in a county that has approved a county sales tax under Section 67.547 still has an obligation to allocate revenue from the special road and bridge levy to municipalities and special road districts, even if it additionally uses sales tax revenue for the county road and bridge program (Section 67.548);
- (4) Authorizes Jefferson County, upon voter approval, to impose by order or resolution a retail sales tax of up to 0.5% for funding public health and safety projects and programs of the county public health center. The tax can only be imposed in conjunction with a property tax reduction for each year in which the sales tax is imposed (Section 67.585);
- (5) Increases the transient guest tax rate in all counties and certain cities from up to 5% to up to 7% per room, per night for the purpose of funding a convention and visitors bureau (Section 67.1000);
- (6) Authorizes counties to use ballot language which indicates that a certain county tax is an extension of an existing tax and not a new tax (Section 67.1080);
- (7) Authorizes Montgomery County and the cities of Ashland, Centralia, Excelsior Springs, and Sugar Creek to impose, upon voter approval, a transient guest tax of between 2% and 5% per room, per night for the promotion of tourism (Section 67.1360);

FISCAL DESCRIPTION (continued)

(8) Changes the basis of the determination of ownership of property within the community improvement district (CID) from the tax records maintained by the county clerk to the real estate records of the recorder of deeds where the district is located (Sections 67.1401, 67.1421, 67.1521, and 67.1551);

(9) Authorizes a CID board to include up to five legally authorized representatives of any business operating within the district if there are fewer than five real property owners within a district and specifies the manner in which a CID director's term will be determined regarding his or her term limit when all directors receive the same number of votes (Section 67.1451);

(10) Expands the powers that the district can exercise outside the district's boundaries to include acquiring real and personal property; abating public nuisances; constructing, maintaining, or operating a variety of public improvements, including transportation; and permissively regulating municipal traffic and authorizes CID districts located in a blighted area to contract with any private property owner to acquire property owned or to be owned by a private property owner (Section 67.1461);

(11) Authorizes approval of a CID district sales tax to be obtained by an election within the district or, if no registered voters live within the district, by a unanimous petition of 100% of the district's property owners verified by the board of directors and authorizes a district to conduct an election pursuant to the Comprehensive Election Act of 1977 under Sections 115.005 - 115.646 or with mail-in ballots pursuant to Sections 115.650 - 115.660. Section 115.005 will not apply to these provisions (Section 67.1545);

(12) Authorizes real property owners in the counties of Caldwell, Clinton, Daviess, and DeKalb to petition the governing body of the county for the creation of an exhibition center and recreational facility district (Section 67.2000);

(13) Authorizes the City of Grandview to impose, upon voter approval, a transient guest tax of up to 5% per occupied room, per night for the promotion of tourism (Section 94.271);

(14) Authorizes all constitutional charter cities to levy property taxes for certain municipal purposes (Section 94.400);

(15) Specifies that the combined rate of sales taxes adopted by cities under the city sales tax law cannot exceed 2% and the combined rate of sales taxes adopted by cities not in St. Louis County under the capital improvement city sales tax law cannot exceed 1%. Cities that have already imposed and collected taxes under the city sales tax law or the capital improvements city sales

FISCAL DESCRIPTION (continued)

tax law can continue to do so without voter approval as a continuation of a tax previously approved by the voters of the city (Sections 94.510, 94.550, and 94.577);

(16) Authorizes the cities of Blue Springs and Peculiar and any city in Jefferson County to impose, upon voter approval, a sales tax of up to 0.5% for the operation of public safety departments including compensation, pension programs, health care, and additional equipment and facilities (Section 94.900);

(17) Authorizes the City of Grandview to impose, upon voter approval, a sales tax of up to 0.5% for the purpose of public safety improvements including equipment expenditures, compensation for city employees, and facilities for police, fire, and emergency medical providers (Section 94.902);

(18) Authorizes the City of St. Ann to impose, upon voter approval, a sales tax of 1% for the purpose of public safety improvements including equipment expenditures, compensation for city employees, and facilities for police, fire, and emergency medical providers (Section 94.903);

(19) Authorizes the City of Waynesville to impose, upon voter approval, a transient guest tax of up to 3% per room, per night for the construction, maintenance, and repair of a multipurpose conference and convention center (Section 94.1011)

(20) Prohibits an individual who has been found guilty of or pled guilty or nolo contendere to a felony in Missouri, to any crime committed in any other jurisdiction that would be a felony if committed in Missouri, or to any federal felony or misdemeanor from qualifying as a candidate for elective public office including any elective public office of any political subdivision. Crimes involving misconduct in public office or dishonesty whether classified as misdemeanors or felonies will also disqualify an individual (Section 115.350);

(21) Authorizes cities and counties to levy, upon voter approval, a property tax not to exceed one quarter of one cent on each \$100 of assessed valuation on all taxable real property in the city or county for the upkeep and maintenance of cemeteries located within the city or county (Section 137.1040);

(22) Authorizes an additional county collector fee of 5% on all moneys collected from delinquent and back taxes in the counties of Jackson and St. Louis which can be added to the tax bill and collected accordingly (Section 141.160);

FISCAL DESCRIPTION (continued)

- (23) Exempts sales of sporting clays, wobble, skeet, and trap to shooting ranges and other places of amusement from local sales taxes (Section 144.030);
- (24) Authorizes any city, county, city-county, municipal, urban, or consolidated library district to impose, upon voter approval, a sales tax of up to 0.5% for the operation and maintenance of a public library (Section 182.802);
- (25) Authorizes sewer subdistricts that are part of a common sewer district located in the counties of Cass and Jackson to issue bonds for undertaking certain activities in the subdistrict (Section 204.569);
- (26) Authorizes hospital districts in certain counties, including Ripley County, upon voter approval, to abolish the hospital district property tax and to impose a retail sales tax of up to 1% for the purpose of funding the hospital district (Section 206.165);
- (27) Designates a portion of Interstate 64 and U. S. Highway 40 within the City of St. Louis as the "Jack Buck Memorial Highway" (Section 227.409);
- (28) Adds the counties of Carroll and Chariton to the list of counties authorized to impose, upon voter approval, a special road rock fund tax (Section 231.444);
- (29) Authorizes an alternative method by which property may be added to a transportation development district (TDD) by the unanimous petition of the qualified voters within the area to be added, followed by public notice and a public hearing by the district board (Section 238.208);
- (30) Specifies the method by which the vote of a non-individual in a TDD director election will be cast if no mechanism for that determination is specified in its organizational or operating documents (Section 238.216);
- (31) Repeals the requirement that TDD directors be residents of the district (Section 238.220);
- (32) Changes the effective date of any sales tax authorized in the TDD law to the first day of the month designated by the board. Currently, the tax becomes effective on the first day of the month following its adoption (Section 238.235);
- (33) Authorizes a decrease in the number of projects a TDD board is authorized to complete upon a majority vote of the board. Currently, if a board wants to decrease the number of projects, it must submit the issue to the voters of the district (Section 238.257);

FISCAL DESCRIPTION (continued)

(34) Authorizes a TDD to begin district dissolution election proceedings after it has provided for the completion and funding of its project and has transferred ownership and control of the project to the Highways and Transportation Commission or a local transportation authority. A district is also authorized to begin district dissolution proceedings by petition to a circuit court after it has completed a project or provided for the completion and funding of its project and has transferred ownership and control of the project to the commission or a local transportation authority (Section 238.275);

(35) Authorizes a sales tax for certain St. Louis County fire protection districts to be partially offset by a property tax decrease (Section 321.227);

(36) Changes the method by which notice of a mechanics lien on real property of an absent or nonresident owner may be given (Section 429.110);

(37) Adds a fee of \$3 in civil and criminal case filings for the circuit clerk's record preservation fund (Sections 488.012 and 488.075); and

(38) Specifies that counties with an emergency communications system commission are authorized to impose, upon voter approval, a sales tax of up to 0.1% to establish, operate, and maintain an emergency communications system (Sections 650.396 and 650.399).

The bill contains an emergency clause for the provisions regarding bond issuance in certain sewer subdistricts and the provisions regarding authorized taxes in certain hospital districts.

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

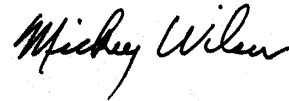
Missouri Tax Commission
Department of Revenue
Department of Health and Senior Services
Office of the Secretary of State
Office of the State Treasurer
Missouri Ethics Commission
Department of Natural Resources
Office of the State Courts Administrator

RS:LR:OD (12/02)

L.R. No. 0920-03
Bill No. HCS for SCS for SB Nos. 165, 164, 248 & 168
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SOURCES OF INFORMATION (continued)

Department of Transportation
St. Louis County
Cass County
City of Centralia
City of Gladstone



Mickey Wilson, CPA
Director
April 17, 2009