COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5396-02

Bill No.: Truly Agreed To and Finally Passed HCS for SB 727

Subject: Agriculture and Animals; Taxation and Revenue - Sales and Use

Type: Original

<u>Date</u>: June 11, 2014

Bill Summary: This proposal would create a sales and use tax exemption for specified

farm products sold at farmers' markets, and a SNAP benefits pilot program for fresh food products. This proposal would also allow certain persons with felony drug convictions to become eligible for SNAP benefits.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND							
FUND AFFECTED	FY 2015	15 FY 2016 FY 2					
General Revenue	(Greater than \$119,520 to Greater than \$2,957,520)	(Greater than \$8,093 to Greater than \$2,846,093)	(Greater than \$12,139 to Greater than \$2,850,139)				
Total Estimated Net Effect on General Revenue Fund	(Greater than \$119,520 to Greater than \$2,957,520)	(Greater than \$8,093 to Greater than \$2,846,093)	(Greater than \$12,139 to Greater than \$2,850,139)				

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 18 pages.

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ESTIMATED NET EFFECT ON OTHER STATE FUNDS						
FUND AFFECTED	FY 2015	FY 2016	FY 2017			
Conservation Commission	(Less than \$100,000)	(Less than \$100,000)	(Less than \$100,000)			
Parks, and Soil and Water	(Less than \$100,000)	(Less than \$100,000)	(Less than \$100,000)			
School District Trust	(More than \$100,000)	(More than \$100,000)	(More than \$100,000)			
Total Estimated Net Effect on Other State Funds (More than (More than (More than \$100,000) \$100,000) \$100,000						

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2015	FY 2016	FY 2017	
Federal *	\$0	\$0	\$0	
Total Estimated Net Effect on <u>All</u> Federal Funds *	\$0	\$0	\$0	

^{*} Offsetting revenues and expenditures.

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2015	FY 2016	FY 2017	
Total Estimated Net Effect on FTE	0	0	0	

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- ☐ 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 2015 FY 2016 FY 2017					
Local Government	(More than (More than stronger 100,000) (More than \$100,000) \$100,000)				

FISCAL ANALYSIS

ASSUMPTION

Section 144.527, RSMo. - Sales Tax Exemption for Food Items Sold at Farmers' Markets

Officials from the **Office of Administration - Division of Budget and Planning (BAP)** assume this proposal would not result in any additional costs or savings to their organization.

BAP officials assume this proposal would provide a tax exemption on sales at farmers markets.

BAP officials noted that according to information on the USDA website, Missouri has about 141 of the 7,175 national farmers markets, or about 2.0%. The same source estimates national sales at over \$1.2 billion annually. BAP officials noted that using these figures would suggest Missouri sales of about \$24 million annually. Some of those sales are probably already exempt, but the amount is unknown. A state sales tax exemption on those sales would reduce total state revenues by the following amounts.

<u>Fund</u>	<u>Amount</u>
General Revenue	\$720,000
School District Trust	\$240,000
Conservation Commission	\$30,000
Parks, and Soil and Water	\$20,000

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ASSUMPTION (continued)

In response to similar language in HB 1435, LR 5439-01, officials from the **Department of Revenue (DOR)** cited a study by the Missouri Department of Agriculture which provided an estimate of annual sales at Missouri farmers' markets of \$14.5 million. The report stated most of the sales are food related and currently taxed at the reduced food sales tax rate. DOR officials estimated the state sales tax loss at \$228,000, and noted that local governments would also have a negative impact.

Officials from the **City of Columbia** assumed a previous version of this proposal would not have a major impact to their organization.

Officials from the **City of Kansas City** assume the potential loss to their organization would be negligible.

Officials from the **Francis Howell School District** stated they were not able to provide an estimate of the fiscal impact for a previous version of this proposal.

Officials from the **Johnson County R-VII School District**, and the **St. Louis County Directors of Elections** assumed a previous version of this proposal would have no fiscal impact on their organizations.

In response to similar language in HB 1435, LR 5439-01, officials from **Cole County** and the **City of Maryland Heights** assumed the proposal would have no fiscal impact on their organizations.

Officials from the following counties: Andrew, Audrain, Barry, Bates, Boone, Buchanan, Callaway, Camden, Cape Girardeau, Carroll, Cass, Clay, Cooper, DeKalb, Franklin, Greene, Holt, Jackson, Jefferson, Johnson, Knox, Laclede, Lawrence, Lincoln, Marion, Miller, Moniteau, Monroe, Montgomery, New Madrid, Nodaway, Ozark, Perry, Pettis, Phelps, Platte, Pulaski, Scott, St. Charles, St. Francois, Taney, Warren, Wayne and Worth did not respond to our request for information.

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ASSUMPTION (continued)

Officials from the following cities: Ashland, Belton, Bernie, Bonne Terre, Boonville, California, Cape Girardeau, Clayton, Dardenne Prairie, Excelsior Springs, Florissant, Frontenac, Fulton, Gladstone, Grandview, Harrisonville, Independence, Jefferson City, Joplin, Kearney, Knob Noster, Ladue, Lake Ozark, Lebanon, Lee Summit, Liberty, Louisiana, Maryville, Mexico, Monett, Neosho, O'Fallon, Pacific, Peculiar, Popular Bluff, Raytown, Republic, Richmond, Rolla, Sedalia, Springfield, St. Charles, St. Joseph, St. Louis, St. Robert, Sugar Creek, Sullivan, Warrensburg, Warrenton, Webb City, Weldon Spring and West Plains did not respond to our request for information.

Officials from the following school districts: Blue Springs, Branson, Charleston R-I, Cole R-I, Columbia, Fair Grove, Harrison R-IX, Independence, Jefferson City, Kansas City, Kirksville, Kirbyville R-V, Lee's Summit, Malden R-I, Malta Bend, Mexico, Monroe City R-I, Nixa, Parkway, Pattonville, Raymore-Peculiar R-III, Raytown, Riverview Gardens, Sedalia, Sikeston, Silex, Special School District of St. Louis County, Spickard, St Joseph, St Louis, St. Charles, Sullivan, Warren County R-III, and Waynesville did not respond to our request for information.

Oversight assumptions

Oversight assumes the fiscal impact of this proposal on \$14.5 million annual sales from the Department of Agriculture noted by the Department of Revenue could be calculated as follows.

Revenue Reduction

	Revenue Reduction		<u> reduction</u>
Fund or entity	Sales Tax Rate	Annual	Ten Months
School District Trust	1.000%	\$145,000	\$120,833
Conservation Commission	0.125%	\$18,125	\$15,104
Parks, and Soil and Water	0.100%	\$14,500	\$12,083
Local Governments *	3.700%	\$536,500	\$447,083

^{*} The 3.7% average rate for local governments was computed by Oversight based on collections reported by the Department of Revenue.

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ASSUMPTION (continued)

For fiscal note purposes, **Oversight** will include an unknown revenue reduction for the General Revenue Fund since a substantial but unknown part of the reported sales are food and related items and are exempt from the state sales tax that is deposited into the General Revenue Fund.

Oversight will include a revenue reduction less than \$100,000 per year for the Conservation Commission Fund and the Parks, and Soil and Water Fund, and a revenue reduction more than \$100,000 per year for local governments.

Oversight notes the revenue reduction for the School District Trust Fund would result in reduced transfers to local school districts but will not include those transfers in this fiscal note.

Section 208.018, RSMo. - SNAP Program Pilot Project

Officials from the **Department of Social Services (DSS) - Family Support Division (FSD)** stated the use of food stamp benefits at farmers' markets is currently supported by the federal government and Missouri follows that policy. Establishing a pilot program within the DSS would be subject to appropriations in this legislation. The food stamp program is entirely federally funded.

Farmers' markets are not uniquely identifiable in the Fidelity Information Services (FIS) ebtEDGE system, all retailers are the same. FIS cannot identify what the cardholder bought at the farmers' market. Location and amount are captured in the EBT system, but there is no mechanism to capture individual items purchased. Receipts would need to be submitted from each participant. State staff would review the receipts and determine the dollar match. Once approved, the FSD would notify FIS. To automatically trigger a match, FIS would need funding up front.

FIS will have to program to identify the authorized markets, monitor the transactions at those specific markets, and determine the amount of funds the cardholders should receive as a reimbursement, move the funds to the cardholder, and collect that amount from the state. In addition, system updates would be needed to add a new fund code to accept the state dollar-for-dollar match.

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ASSUMPTION (continued)

The FSD anticipates additional costs associated with FIS, similar to the Summer Electronic Benefit Transfer for Children (SEBTC) program. Initial start up costs to do the SEBTC program were \$34,785. Benefit authorizations would need to be manually entered through the ebtEdge (administrative terminal) system by FSD staff during the pilot program. If fully implemented, batch processes to transmit to Missouri's EBT contractor, FIS, will need to be created by the Family Assistance Management Information System (FAMIS) very similar to what is used today for Food Stamps (SNAP) and Temporary Assistance (TA).

The greatest populated urban area in Missouri has 56,664 households receiving food stamps. The smallest populated rural area has 97 households receiving food stamps. Using the assumption that this program would run for 20 weeks at ten dollars per week for each household, each household would get an additional \$200 in benefits to use at the farmers market. If even 25% of these populated areas take advantage of the pilot program the FSD would need approximately \$2,838,000 in appropriations $[(25\% \times 56,664 \text{ urban households} = 14,166 \text{ participating urban households}) + <math>(25\% \times 97 \text{ rural households} = 24 \text{ rural households}$, rounded down) = $14,190 \text{ households} \times \$200 \text{ extra benefits/year} = \$2,838,000]$.

In the 6045-03 (HCS for HB 1861) version, FSD did not include any staff to manage this new program; however, after further review, the FSD would need additional staff, but feels the need could be met with temporary staff hired through the Statewide Professional Service Contract for Temporary Personnel. The FSD anticipates additional costs for temporary full-time staff at the rate of 1 temporary clerical staff for every 150 participants to determine the individual is an active Food Stamp participant, receive the receipts, determine if the items purchased qualify for the match, determine the dollar amount of qualifying purchases, authorize the match payment, and inform participants of any denied payments. The FSD also has a need for 1 staff at the level of an Executive I or above to oversee the program. The FSD anticipates these staff will work 20 weeks at 40 hours per week from May through September. Through the Statewide Contract, the average hourly rate for an Executive I is \$14.85/hour and the average hourly rate for an Office Support Assistant (OSA) is \$9.90. Using the same methodology above, if even 25% of these populated areas take advantage of the pilot program, the FSD would need \$11,880 for the Exec 1 $(40 \text{ hours } \times 20 \text{ weeks } \times \$14.85 = \$11,880) \text{ and } \$752,400 \text{ for the OSAs } (14,190 \text{ households/})$ 150 households per OSA = 95 OSAs (rounded up)) X 40 hours/week X 20 weeks X \$9.90/hour = 752,400; total temporary staff cost = 764,280 (11,880 Exec 1 + 752,400 OSA).

Therefore, the cost to the FSD for section 208.018 is unknown, but greater than \$2,838,000 million annually.

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ASSUMPTION (continued)

Oversight notes from discussions with DSS staff, that FSD assumed there is approximately a 20-week growing season in Missouri each year in which farmers' markets will be open and recipients may purchase fresh fruits and vegetables.

Oversight notes the provisions of the proposal are subject to appropriations. Therefore, pilot project costs will be ranged, \$0 to More than \$2,838,000.

Officials from the **DSS** provided the response for the **Office of Administration (OA)** - **Information Technology Services Division (ITSD)/DSS**. OA-ITSD states the Family Assistance Management Information System (FAMIS) is gradually being shut down and will eventually be transitioned over to the Missouri Eligibility Determination and Enrollment System (MEDES). MEDES is a multi-year implementation and replacement of FAMIS. The cost to implement this proposal in MEDES is currently unknown. SNAP is due to be implemented in MEDES by October 2015.

The EBT system would create a new program to take in the Food and Nutritional Services (FNS) numbers and store the information in the database.

Another program will search the EBT Transaction history file for qualifying purchases. The qualifying purchases file would be passed back to FAMIS.

EBT estimate is 400 hours per program = 800 hours X \$63.04/hour = \$50,432 cost.

FAMIS would create a program to reload the EBT card for recipients up to the \$10 amount. This file would be merged with their daily EBT on a weekly basis.

FAMIS estimate is 400 hours X \$63.04/hour = \$25,216 cost.

Oversight notes the total ITSD estimate for this provision is (\$50,432 + \$25,216) = \$75,648.

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ASSUMPTION (continued)

Officials from the **Office of Administration - Division of Budget and Planning** noted this proposal would direct the Department of Social Services (DSS) to create a pilot program whereby SNAP participants that purchase certain fresh foods from farmers markets with an EBT card would receive a dollar-for-dollar match up to \$10 per week.

BAP officials also noted the proposal would be subject to appropriation, and assume this would not directly impact Total State Revenues, but could reduce funds otherwise available for other purposes. BAP officials deferred to DSS for a more precise estimate of the needed appropriation.

Section 208.247, RSMo. - Food Stamp Eligibility for Certain Convicted Felons:

Officials from the **Department of Social Seervices** stated based on the number of new releases from the Missouri Department of Corrections (DOC), overall recidivism rate, known factors within the Family Assistance Management Information System (FAMIS) and application rate, it is assumed that there will be a potential of 1,143 new cases for the Food Stamp Program. According to information from the DOC, the overall recidivism rate has been decreasing, which would increase the number of potential new cases for the Food Stamp Program.

Funding Requirements based on Staffing Needs

Due to the change in organizational structure and the new eligibility system and enrollment system (MEDES), the FSD assumes existing staff will be able to maintain the increased caseload size and process these applications.

The FSD assumes existing Central Office Program Development Specialists in the Policy Unit will be able to complete necessary policy and/or forms changes.

Other Funding Requirements

There will be increased Electronic Benefit Transfer (EBT) costs to process the additional Food Stamp payments to recipients. In the past, the increased EBT costs could have been absorbed with core funding, however, caseloads have grown significantly and there is no longer sufficient funds available to absorb this increase in caseloads.

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ASSUMPTION (continued)

The cost of EBT services to process each Food Stamp case is \$0.59 per month. Since it is projected that 1,143 new cases would be added each year over a period of five years, the estimated increased cost for EBT is:

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FY 2015: 1,143 cases x 10 months x \$0.59 = \$6,744 (rounded)
FY 2016: 2,286 (1,143 + 1,143) cases x 12 months x \$0.59 = \$16,185 (rounded)
FY 2017: 3,429 (2,286 + 1,143) cases x 12 months x \$0.59 = \$24,277 (rounded)
FY 2018: 4,572 (3,429 + 1,143) cases x 12 months x \$0.59 = \$32,370 (rounded)
FY 2019: 5,715 (4,572 + 1,143) cases x 12 months x \$0.59 = \$40,462 (rounded)
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Match rates are assumed to be 50% Federal/50% General Revenue.

Officials from the **Department of Social Services Division of Legal Services (DLS)** stated DLS currently conducts administrative hearings for individuals who are denied food stamps because the person has pled guilty, or has been found guilty under federal or state law of a felony involving possession or use of a controlled substance. In FY 13, the DLS administrative hearing unit held 42 hearings for convicted drug felons being denied Food Stamp benefits. By eliminating the prohibition of convicted drug felons receiving Food Stamp benefits, it is assumed this legislation will initially reduce the number of hearings involving convicted drug felons. Assuming 42 hearings held in FY 13 were reduced to zero, this would lead to a reduction by less than one percent in the total number of DLS administrative hearings. A DLS administrative hearing officer's caseload is presumed to be 900 hearings per year. A DLS administrative hearing officer is presumed to hold twenty (20) hearings per week. There are eighteen (18) hearing officers. The presumed effect of this legislation will be to eliminate approximately two hearing per year for each hearing officer.

However, since the proposed legislation requires individuals to comply with treatment requirements in order to obtain Food Stamps, it is anticipated that an unknown number of administrative hearings will be held to determine whether the individuals have complied with the terms of the proposed legislation. It is not possible to estimate the number of such hearings or whether these hearings will exceed the number of Food Stamp disqualification hearings that will no longer be held.

Based on the assumption that 1% of the 1,143 new cases would appeal, there would be an additional 11 hearings. Neither the decrease in hearings discussed above, nor the increase due to caseload growth, would significantly impact staff workload.

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ASSUMPTION (continued)

Officials from the **Department of Social Services (DSS)** provided the response for the Office of Administration - Information Technology Services Division. Based on discussions with DSS Program and Policy staff, FAMIS would need to be modified to support Food Stamp client eligibility policy changes that would result from passage of this bill.

Function	Work Effort (hours)
Analysis and Design	100 hours
Create/Update Specification Documents	40 hours
Update Data Model (OCCR)	60 hours
Modify Eligibility Determination Process	40 hours
Modify Sanction/DQ Screen	80 hours
Create New Compliance Screen	160 hours
Data Warehouse Extracts Modifications	80 hours
Reports Programming-Modify Existing/Create New	80 hours
Notices Extract Programming	80 hours
AFP Programming for Notices	80 hours
Sanctioned Individuals Report (one-time execution)	40 hours
Testing/Coordination (Unit and System)	60 hours
TOTAL:	<u>900 hours</u>

Assumptions:

- 1. Proof of participation in a DMH approved drug/alcohol abuse program will be in the form of documentation provided by the client. No additional, automated interface with Department of Mental Health will be required;
- 2. Estimates for programming to generate notices to recipients assume that contract staff will code the extracts and state staff will code the Advanced Function Printing (AFP) modules;
- 3. Estimate for Managed Reporting function assumes that consultants will complete the changes for the data warehouse extract programming and existing state staff will complete the programming for the WebFOCUS reports;
- 4. Estimate for identifying currently sanctioned individuals and listing them on a report for eligibility evaluation assumes work will be completed by state staff;
- 5. There will be no impact after FY14 so projecting no costs beyond the first year; and,
- 6. Contract Staff would be required for this effort at \$90.00/hr.

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ASSUMPTION (continued)

Match rates for FAMIS are 50% GR and 50% Federal. Cost from General Revenue Funds = \$ 40,500 Cost from Federal Funds = \$ 40,500

Bill as a whole responses

In response to a previous version of this proposal, officials from the **Office of the Secretary of State (SOS)** assumed 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 Secretary of State's Office 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, we also recognize 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 our office can sustain with our core budget. Therefore, we reserve 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 **Joint Committee on Administrative Rules (JCAR)** assume the proposal would not cause a fiscal impact to their organization beyond its current appropriation.

Officials from the **Department of Agriculture**, the **Department of Mental Health**, **Platte County**, **St. Louis County**, and the **Special School District of St. Louis County** assume the proposal would have no fiscal impact on their organizations.

Officials from the **Department of Revenue** assume this proposal would have no fiscal impact on their organization but would reduce revenues.

Officials from the **Department of Corrections (DOC)** state passage of similar language in Truly Agreed To and Finally Passed HCS for SCS for SB 680 would not have a direct fiscal impact for the DOC, although it would affect certain offenders in various treatment programs in the community, as outlined within the proposal. Food stamps for these individuals could help them sustain their commitment to their treatment programs, which may prove to be a catalyst against recidivism.

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ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	(Grater than \$119,520 to Greater than \$2,957,520)	(Greater than \$8,093 to Greater than \$2,846,093)	(Greater than \$12,139 to Greater than \$2,850,139)
Cost - DSS Programming and system changes for SNAP benefit eligibility for convicted felons Section 208.247	(\$40,500)	<u>\$0</u>	<u>\$0</u>
Cost - DSS SNAP benefit eligibility for qualifying convicted felons Section 208.247	(\$3,372)	(\$8,093)	(\$12,139)
Cost - DSS Programming and system changes for SNAP pilot project Section 208.18	(\$75,648)	\$0	\$0
Cost - DSS Start up and SNAP pilot project costs Section 208.018	\$0 to (More than \$2,838,000)	\$0 to (More than \$2,838,000)	\$0 to (More than \$2,838,000)
Revenue reduction - DOR Sales Tax exemption for farmers markets Section 144.527	(Unknown)	(Unknown)	(Unknown)
GENERAL REVENUE FUND	(10 Mo.)		
FISCAL IMPACT - State Government	FY 2015	FY 2016	FY 2017

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FISCAL IMPACT - State Government (Continued)	FY 2015 (10 Mo.)	FY 2016	FY 2017
CONSERVATION COMMISSION FUND			
Revenue reduction - DOR Sales Tax exemption for farmers markets Section 144.527	(Less than \$100,000)	(Less than \$100,000)	(Less than \$100,000)
ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUND	(Less than <u>\$100,000)</u>	(Less than <u>\$100,000)</u>	(Less than <u>\$100,000)</u>
PARKS, AND SOIL AND WATER FUND			
Revenue reduction - DOR Sales Tax exemption for farmers markets Section 144.527	(Less than \$100,000)	(Less than \$100,000)	(Less than \$100,000)
ESTIMATED NET EFFECT ON PARKS, AND SOIL AND WATER FUND	(Less than <u>\$100,000)</u>	(Less than <u>\$100,000)</u>	(Less than <u>\$100,000)</u>
SCHOOL DISTRICT TRUST FUND			
Revenue reduction - DOR Sales Tax exemption for farmers markets Section 144.527	(More than \$100,000)	(More than \$100,000)	(More than \$100,000)
ESTIMATED NET EFFECT ON SCHOOL DISTRICT TRUST FUND	(More than <u>\$100,000)</u>	(More than <u>\$100,000)</u>	(More than <u>\$100,000)</u>

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FISCAL IMPACT - State Government (Continued)	FY 2015 (10 Mo.)	FY 2016	FY 2017
FEDERAL FUNDS			
Income - DSS Increase in SNAP reimbursements Section 208.247	(\$3,372)	(\$8,093)	(\$12,139)
Income - DSS Programming and system changes for SNAP Section 208.247	\$40,500	\$0	\$0
<u>Cost</u> - DSS Increase in SNAP expenditures Section 208.247	(\$3,372)	(\$8,093)	(\$12,139)
<u>Cost</u> - DSS Programming and SNAP system changes Section 208.247	<u>(\$40,500)</u>	<u>\$0</u>	<u>\$0</u>
ESTIMATED NET EFFECT ON FEDERAL FUNDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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ESTIMATED NET EFFECT ON LOCAL GOVERNMENTS	(More than <u>\$100,000)</u>	(More than <u>\$100,000)</u>	(More than <u>\$100,000)</u>
Section 144.527	<u>\$100,000)</u>	\$100,000)	\$100,000)
Revenue reduction - DOR Sales Tax exemption	(More than	(More than	(More than
LOCAL GOVERNMENTS	(10 1410.)		
FISCAL IMPACT - Local Government	FY 2015 (10 Mo.)	FY 2016	FY 2017
EICCAL IMPACT I and Communicat	EV 2015	EV 2016	EV 2017

FISCAL IMPACT - Small Business

This proposal would have a direct fiscal impact to small businesses which operate farmers' markets or sell specified items at farmers' markets.

FISCAL DESCRIPTION

This proposal would create an exemption from state and local sales and use taxes for specific farm products sold at farmers' markets. In addition, the proposal would create a SNAP food stamps pilot project to encourage purchases of fresh fruit and vegetables and would allow certain persons with felony drug convictions to become eligible for SNAP benefits.

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

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SOURCES OF INFORMATION

Office of the Secretary of State
Office of the Attorney General
Joint Committee on Administrative Rules
Office of Administration

Division of Budget and Planning

Department of Agriculture

Department of Mental Health

Department of Revenue

Department of Social Services

Family Support Division

Cole County

Platte County

St. Louis County

City of Columbia

City of Kansas City

City of Maryland heights

Francis Howell School District

Fulton Public Schools

Johnson County R-VII School District

Special School District of St. Louis County

St. Louis County Directors of Elections

Mickey Wilson, CPA

Mickey Wilen

Director

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Ross Strope Assistant Director

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