

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0324-02
Bill No.: SB 50
Subject: Motor Vehicles; Roads and Highways; Revenue Department; Political Subdivisions; Education, Elementary and Secondary; Counties
Type: Original
Date: January 7, 2015

Bill Summary: This proposal requires political subdivisions that participate in the St. Louis County sales tax pool that receive more than 50% of their annual general operating revenues from traffic fines to send revenues in excess of such threshold to schools located within the county.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2016	FY 2017	FY 2018
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2016	FY 2017	FY 2018
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 2016	FY 2017	FY 2018
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2016	FY 2017	FY 2018
Total Estimated Net Effect on FTE	0	0	0

☐ Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$100,000 in any of the three fiscal years after implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2016	FY 2017	FY 2018
Local Government*	\$0	\$0	\$0

*Distributions increase (decrease) net to zero.

FISCAL ANALYSIS

ASSUMPTION

Officials at the **Office of the Attorney General** assume that any potential costs arising from this proposal can be absorbed with existing resources.

Officials at the **Department of Revenue**, the **Department of Elementary and Secondary Education**, the **Office of the State Auditor**, the **State Tax Commission**, the **Office of the State Courts Administrator** and the **Missouri Department of Transportation** each assume no fiscal impact to their respective agencies from this proposal.

Officials at the **St. Louis County Board of Election Commission** and **St. Louis County** each assume no fiscal impact to their respective organizations from this proposal.

Oversight assumes that there are subdivisions within St. Louis County who could potentially realize more than 50% of their annual general operating revenues from traffic fines. This could result in increased revenues to schools and a loss to local political subdivisions. Oversight assumes this impact would net to zero across all local political subdivisions, collectively.

<u>FISCAL IMPACT - State Government</u>	FY 2016 (10 Mo.)	FY 2017	FY 2018
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2016 (10 Mo.)	FY 2017	FY 2018
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LOCAL POLITICAL SUBDIVISIONS

<u>Revenue</u> - School districts within certain cities, towns, or villages in St. Louis County receiving a redistribution of excess fine and court cost revenue.	Unknown	Unknown	Unknown
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<u>Loss</u> - Local Political Subdivisions in St. Louis County receiving more than 50% in annual general operating revenues from traffic fines must forfeit a portion to local school districts.	(Unknown)	(Unknown)	(Unknown)
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ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>\$0</u>	<u>\$0</u>	<u>\$0</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.

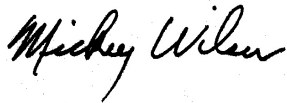
FISCAL DESCRIPTION

Any municipality located in St. Louis County that participates in the sales tax pool under current law shall not receive any amount of moneys to which the municipality would otherwise be entitled to the extent that the municipality receives more than fifty percent of its annual general operating revenue from traffic violations. Any excess amount of such sales tax revenue shall be turned over the Department of Revenue for distribution to schools within the county in the same manner that all penalty proceeds are distributed.

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

Office of the Attorney General
Department of Revenue
Department of Elementary and Secondary Education
Office of the State Auditor
State Tax Commission
Office of the State Courts Administrator
Missouri Department of Transportation
St. Louis County Board of Election Commission
St. Louis County

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA
Director
January 7, 2015

Ross Strobe
Assistant Director
January 7, 2015