

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0780-02
Bill No.: Perfected SCS for SB 245
Subject: Counties; County Government; Roads and Highways; Taxation and Revenue - Property
Type: Original
Date: March 5, 2015

Bill Summary: This proposal allows counties in which townships have been abolished to continue to collect a property tax for road and bridge purposes for a specified period of time.

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 4 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 to Unknown	\$0 to Unknown	\$0 to Unknown

FISCAL ANALYSIS

ASSUMPTION

Officials at the **Office of the State Auditor** assume no fiscal impact from this proposal.

In response to a previous version, the **State Tax Commission** assumed no fiscal impact from this proposal.

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

Oversight did not receive sufficient fiscal impact responses from counties with townships to make a determination on the impact of property tax revenue from this proposal. Under current law, once a township is abolished, property taxes are not collected for the abolished township. Under this proposal, property taxes would continue to be collected for a period of one calendar year following the abolishment of the township or until the voters of the county have approved a tax levy for road and bridge purposes, whichever occurs first. Therefore, Oversight will reflect a \$0 to unknown impact to counties in the fiscal note.

<u>FISCAL IMPACT - State Government</u>	FY 2016	FY 2017	FY 2018
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2016	FY 2017	FY 2018
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COUNTY FUNDS

<u>Loss - Counties - in revenue from property taxes from abolished townships</u>	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>
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ESTIMATED NET EFFECT ON COUNTY FUNDS	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>	<u>\$0 to Unknown</u>
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FISCAL IMPACT - Small Business

This proposal could have a direct fiscal impact to small businesses.

FISCAL DESCRIPTION

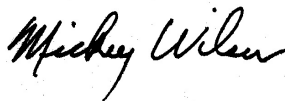
This act allows counties in which townships have been abolished to continue to collect a property tax on a county-wide basis for road and bridge purposes for either one year following the abolishment of the townships or until the county voters have approved a property tax for such purposes, whichever occurs first. The property tax must be the same amount as the property tax being levied in the township with the lowest rate immediately before the townships were abolished. This act specifies that the collection of the property tax is to be considered a continuation of a tax and not a new tax.

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

This proposal contains an emergency clause.

SOURCES OF INFORMATION

Office of the State Auditor
State Tax Commission
Platte County Board of Election Commission



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Director
March 5, 2015

Ross Strobe
Assistant Director
March 5, 2015