

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0908-01  
Bill No.: SB 203  
Subject: Auditor, State; Revenue Department; Political Subdivisions, State Departments;  
Taxation and Revenue - Income  
Type: Original  
Date: February 10, 2015

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Bill Summary: This proposal modifies the authority of the State Auditor with respect to tax returns and grant agreements.

**FISCAL SUMMARY**

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

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

Numbers within parentheses: ( ) indicate costs or losses.  
This fiscal note contains 6 pages.

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

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

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

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FISCAL ANALYSIS

### ASSUMPTION

**Oversight** was unable to receive some of the agency responses in a timely manner due to the short fiscal note request time. Oversight has presented this fiscal note on the best current information that we have or on prior year information regarding a similar bill. Upon the receipt of agency responses, Oversight will review to determine if an updated fiscal note should be prepared and seek the necessary approval of the chairperson of the Joint Committee on Legislative Research to publish a new fiscal note.

Officials from the **Attorney General's Office, Department of Agriculture, Department of Elementary and Secondary Education, Department of Natural Resources, Department of Labor and Industrial Relations, Department of Public Safety ( Alcohol & Tobacco Control, Gaming Commission, and the Veterans Commission) Office of the Governor, Joint Committee on Administrative Rules, Joint Committee on Public Employee Retirement, Legislative Research, Missouri Lottery Commission, Missouri Consolidated Health Care Plan, Missouri Ethics Commission, Office of the Lieutenant Governor, Department of Transportation, Office of Prosecution Services, Missouri State Employee's Retirement System, MoDOT & Patrol Employees' Retirement System, Office of Administration (Administrative Hearing Commission), Office of the State Courts Administrator, Office of the State Auditor, Missouri Senate, Office of the State Public Defender, and the State Tax Commission** each assume the proposal will have no fiscal impact on their respective organizations.

In response to a similar version from 2014 (SB 789), officials from the **Department of Economic Development (Public Service Commission), the Department of Higher Education, the Department of Health and Senior Services, the Department of Insurance, Financial Institutions and Professional Registration, the Department of Mental Health, the Department of Public Safety - Missouri National Guard, the Department of Social Services, the Missouri House of Representatives, the Office of Administration - Division of Budget and Planning, and the Office of the State Treasurer** each assumed the proposal would have no fiscal impact on their respective organizations.

In response to a similar version from 2014 (SB 789), officials from the **Missouri Department of Conservation (MDC)** estimated the proposed legislation would have a negative fiscal impact on the Department funds less than \$100,000 annually.

ASSUMPTION (continued)

**Oversight** assumes MDC is provided with core funding to handle a certain amount of activity each year. Oversight assumes MDC could absorb the costs related to this proposal.

<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
	<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

The proposed legislation appears to have no direct fiscal impact.

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

Attorney General's Office  
Department of Agriculture  
Department of Economic Development  
Department of Economic Development  
Public Service Commission

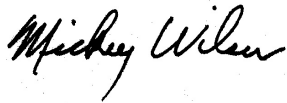
SOURCES OF INFORMATION (continued)

Department of Elementary and Secondary Education  
Department of Higher Education  
Department of Social Services  
Department of Insurance, Financial Institutions and Professional Registration  
Department of Mental Health  
Department of Natural Resources  
Department of Labor and Industrial Relations  
Department of Public Safety  
    Alcohol & Tobacco Control  
    Gaming Commission  
    Missouri National Guard  
    Veterans Commission  
Department of Social Services  
Office of the Governor  
Joint Committee on Administrative Rules  
Joint Committee on Public Employee Retirement  
Legislative Research  
Missouri Lottery Commission  
Missouri Consolidated Health Care Plan  
Missouri Ethics Commission  
Missouri House of Representatives  
Office of the Lieutenant Governor  
Department of Transportation  
Office of Prosecution Services  
Missouri State Employee's Retirement System  
MoDOT & Patrol Employees' Retirement System  
Office of Administration  
Office of Administration  
    Administrative Hearing Commission  
    Office of Administration - Budget and Planning  
Office of the State Courts Administrator  
Office of the State Auditor

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SOURCES OF INFORMATION (continued)

Missouri Senate  
Office of the State Public Defender  
Office of the State Treasurer  
State Tax Commission



Mickey Wilson, CPA  
Director  
February 10, 2015

Ross Strobe  
Assistant Director  
February 10, 2015