COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1344-03 **Type**: Original

Subject: Taxation and Revenue - Property; County Officials; Property, Real and Personal

Bill Summary: This proposal modifies provisions relating to the collection of delinquent

real estate taxes.

State Fiscal Highlights

• No direct fiscal impact on the state is anticipated.

Local Fiscal Highlights

• No direct fiscal impact on local political subdivisions is anticipated.

Fiscal Analysis

Officials from the **Department of Revenue** and **State Tax Commission** each assume the current proposal would not fiscally impact their respective agencies.

Officials from the County of Cole, the County of St. Charles Recorder's Office, the County of Callaway, the County of Jackson Election Board, the County of Platte Election Board, and the County of Mississippi Recorder's Office each assume the current proposal would not fiscally impact their local political subdivisions.

No direct fiscal impact to small businesses would be expected as a result of this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

Mickey Wen

Mickey Wilson, CPA Director February 2, 2015 Ross Strope Assistant Director February 2, 2015