

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

**L.R. No.:** 1787-01

**Type:** Original

**Bill No.:** SB 339

**Date:** March 3, 2015

**Subject:** Counties; Roads and Highways; Taxation and Revenue - Property

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**Bill Summary:** This proposal authorizes all third and fourth class counties to collect a property tax to pay for road rock on county roads.

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

**Oversight** was unable to receive some of the local government 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 local government 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 at the **Office of the Secretary of State** and the **State Tax Commission** each assume no fiscal impact to their respective agencies from this proposal.

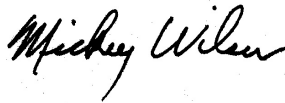
Officials at the **Platte County Board of Election Commission** assume no fiscal impact from this proposal.

In response to similar legislation from 2014, SCS for SB 573, officials at **Shelby County** assumed a cost between \$3,000 to \$5,000 to hold an election on this proposal. The County also assumed generating revenue, if the election is held, up to \$300,000 per year. The County will charge up to \$1.00 per acre per year strictly for the county road rock. This will increase their application of rock by 50 ton per mile per year bringing it up to 125 tons per mile.

FISCAL ANALYSIS (continued)

**Oversight** assumes this proposal is discretionary and would have no local fiscal impact without action from the governing body. If an election is held and this issue is on the ballot for the people to vote on, Oversight assumes the election would be a regularly scheduled election and no special election would be needed.

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.



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March 3, 2015

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