

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1492-03
Bill No.: HCS for SB 332
Subject: Taxation and Revenue - General
Type: Original
Date: May 5, 2017

Bill Summary: This proposal would make changes to state law regarding TIF district and redevelopment proposals, county road district spending restrictions, timely filing of tax payments, sales taxes, real estate rental companies, and lien filing.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
General Revenue	(Less than \$3,584,428)	(Less than \$4,256,668)	(Less than \$4,288,041)
Total Estimated Net Effect on General Revenue	(Less than \$3,584,428)	(Less than \$4,256,668)	(Less than \$4,288,041)

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 19 pages.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
School District Trust	(Less than \$1,100,000)	(Less than \$1,400,000)	(Less than \$1,400,000)
Conservation Commission	(Less than \$100,000)	(Less than \$200,000)	(Less than \$200,000)
Parks, and Soil and Water	(Less than \$100,000)	(Less than \$100,000)	(Less than \$100,000)
Total Estimated Net Effect on <u>Other</u> State Funds	(Less than \$1,300,000)	(Less than \$1,700,000)	(Less than \$1,700,000)

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
General Revenue			
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
General Revenue	2 FTE	2 FTE	2 FTE
Total Estimated Net Effect on FTE	2 FTE	2 FTE	2 FTE

☒ 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 2018	FY 2019	FY 2020
Local Government	(Less than \$4,100,000)	(Less than \$4,900,000)	(Less than \$4,900,000)

FISCAL ANALYSIS

ASSUMPTION

Sections 67.1431 and 99.825, RSMo Public Notice and Hearing Requirements

Officials from the **Office of Administration - Division of Budget and Planning (B&P)** assumed similar language in HB 1090 LR 2223-01 would not have a direct impact on general or Total State Revenues. The proposal would add a thirty-day comment period in addition to the current public hearing requirement before the political subdivision's governing body votes on a proposed TIF district.

Officials from the **City of Kansas City** assumed similar language in HB 1090 LR 2223-01 would have a very small negative impact on their organization, of an indeterminate amount.

ASSUMPTION (continued)

Officials from the **Kirkville R-III Public School District** assumed similar language in HB 1090 LR 2223-01 would not have a fiscal impact to their organization; however, they assumed it would lead to TIFs or tax abatement programs that would have a negative impact on their organization.

Officials from the **Office of the Secretary of State**, the **Joint Committee on Administrative Rules**, the **Department of Economic Development - Division of Business and Community Services** and **Missouri Development Finance Board**, the **Department of Revenue**, the **Kansas City Public Schools**, the **Jackson County Election Board**, and the **Platte County Board of Elections** assumed similar language in HB 1090 LR 2223-01 would have no fiscal impact on their organizations.

Oversight assumes this proposal would require a waiting period before the governing body of a city, town, or village could vote on a proposed TIF, and assumes the waiting requirement would not have any direct fiscal impact on the state or on local governments.

Oversight also assumes that a city which is preparing to implement a TIF district would have a public internet website and could meet the requirement for internet posting at a nominal cost which could be absorbed with existing resources. Oversight notes the cost could be more significant for a city which did not have a website but assumes such occurrences would be rare. For fiscal note purposes, Oversight will assume this proposal has no impact.

Section 137.556, RSMo Exempt St. Francois County from Road District Spending Restrictions.

Officials from the **Missouri Department of Transportation** and **St. Francois County** assumed similar language in HB 87 LR 0200-01 would have no fiscal impact on their organizations.

ASSUMPTION (continued)

Section 139.100, RSMo Collector of Revenue and Mailing Date for Tax Payment.

Officials from the **Office of Administration - Division of Budget and Planning (B&P)** assumed a previous version of this proposal would allow the collector to use his/her judgment regarding the timeliness of property tax payments, thus possibly increasing or decreasing the penalties assessed. B&P officials assume this could impact the amount going into the County School Fund (and ultimately the school districts), but would not impact State funds.

Officials from the **Office of the Secretary of State, the Joint Committee on Administrative Rules, the Department of Revenue, the State Tax Commission, the City of Kansas City, the Jackson County Election Board, the Platte County Board of Elections, and the St. Louis County Directors of Elections** assumed a previous version of this proposal would have no fiscal impact on their organizations.

Oversight assumes this proposal would codify existing practice and would have no fiscal impact on the state or on local governments.

Section 144.011, RSMo Sales Tax Exemption for Certain Organizations

Officials from the **Office of Administration - Division of Budget and Planning (B&P)** provided the following response to similar language in SB 80 LR 0140-03.

This proposal would create a sales tax exemption for initiation or membership fees to any non-profit organization that is designated as a 501 (c) (7) for federal income tax purposes.

B&P officials stated that based on data from the United States Census Bureau, there were 333 businesses that could qualify with total membership fees of \$102.7 million in 2002, the most recent year data is available. Adjusting for inflation from 2002 through 2016, B&P estimates that total membership fees could total \$137.1 million in 2016 dollars. B&P notes, however, that some of these businesses may already have sales tax exemptions granted by DOR. Therefore, B&P estimates that this proposal could reduce Total State Revenue by less than \$5.8 million and General Revenue by less than \$4.1 million annually.

ASSUMPTION (continued)

Oversight assumes the B&P estimate of potentially taxable sales is the best available and notes this proposal would have the following calculated impact based on \$137.1 million in taxable sales.

Entity	Rate	FY 2018 (Ten months)	FY 2019 and FY 2020
General Revenue Fund	3.000%	\$3,400,000	\$4,100,000
School District Trust Fund	1.000%	\$1,100,000	\$1,400,000
Conservation Commission Fund	0.125%	\$100,000	\$200,000
Parks, and Soul and Water Fund	0.100%	\$100,000	\$100,000
Local Governments	3.55% *	\$4,100,000	\$4,900,000

*average local sales tax rate estimated by Oversight based on reported collections.

Oversight has no independent information as to the amounts of sales and use taxes that are currently being collected and remitted from organizations which would be exempted by this proposal. Oversight also notes the B&P officials' comments regarding existing exemptions for these organizations would tend to indicate that the revenue reduction would be less than the amounts calculated.

Oversight assumes actual current collections of sales tax from the subject organizations under existing law and DOR procedures would be less than the amounts calculated by (B&P). Oversight will indicate annual revenue reductions for these funds and entities less than the amounts calculated.

Officials from the **Missouri Department of Conservation (MDC)** assumed similar language in SB 80 LR 0140-03 would have an unknown negative fiscal impact on their organization, but potentially greater than \$100,000. MDC officials stated the Conservation Sales Tax funds are derived from one-eighth of one percent sales and use tax pursuant to the Missouri Constitution, and assume the Department of Revenue would be better able to estimate the anticipated fiscal impact from this proposal.

ASSUMPTION (continued)

Officials from the **Department of Natural Resources (DNR)** stated that similar language in SB 80 LR 0140-03 would reduce the amount of funding available in the Parks and Soils Sales Tax Funds. DNR officials noted the Parks and Soils Sales Tax Funds are derived from one-tenth of one percent sales and use tax pursuant to the Missouri Constitution. DNR officials deferred to the Department of Revenue for a more detailed estimate of the fiscal impact.

Officials from the **Department of Revenue** assumed similar language in SB 80 LR 0140-03 would not have a fiscal impact on their organization but would reduce state revenues.

Officials from the **Special School District of St. Louis County** provided a response but stated they were not able to estimate the fiscal impact of similar language in SB 80 LR 0140-03.

Officials from the **City of Columbia** assumed their organization would have a minimal impact from similar language in SB 80 LR 0140-03.

Officials from the **City of Kansas City** and the **Wentzville School District** assumed similar language in SB 80 LR 0140-03 would reduce revenues to their organization by an unknown amount.

Officials from **St. Louis County** assumed similar language in SB 80 LR 0140-03 would reduce revenues to their organization by an unknown amount.

Officials from the **Everton School District** assumed similar language in SB 80 LR 0140-03 would reduce revenues to their organization by \$20,000 annually.

Officials from the **Kirkville R-III School District** assumed similar language in SB 80 LR 0140-03 would have an unknown negative impact to their organization.

Officials from the **University of Missouri - Economic and Policy Analysis Research Center** stated they were not able to provide an estimate of fiscal impact for similar language in SB 80 LR 0140-03.

Officials from the **Office of the Secretary of State**, the **Joint Committee on Administrative Rules**, the **Seymour School District**, the **West Plains School District**, the **Jackson County Election Board**, and the **Platte County Board of Elections** assumed similar language in SB 80 LR 0140-03 would have no fiscal impact on their organizations.

ASSUMPTION (continued)

Officials from **Callaway County**, the **Kansas City School District**, and the **Pettis County R-XII School District** assumed similar language in SB 80 LR 0140-03 would have no fiscal impact on their organizations.

Officials from the **Warren County R-III School District** stated they could not determine the fiscal impact for similar language in SB 80 LR 0140-03.

Section 144.025 RSMo Trade In Allowances

Officials from the **Office of Administration - Division of Budget and Planning (B&P)** assumed similar language in SCS for HB 245 LR 0088-03 would allow the trade of multiple vehicles to offset the purchase price of a new vehicle, in order to reduce sales tax. B&P officials assume this provision may have a minimal negative effect on TSR.

Oversight assumes the B&P estimate is the best available and that the fiscal estimate for this provision would not significantly affect the overall fiscal impact of the proposal.

Officials from the **Department of Revenue (DOR)** provided the following response to SCS for HB 245 LR 0088-03.

This section would allow for the issuance of 180 day sales tax credits from the sale of multiple motor vehicles, trailers, boats, or outboard motors which could then be used as a credit toward the purchase of one motor vehicle, trailer, boat, or outboard motor.

Revenue Impact

DOR officials assumed the legislation could result in an unknown increase or decrease in revenue received from sales tax collection on motor vehicles.

ASSUMPTION (continued)

Administrative Impact

DOR officials assumed Motor Vehicle Bureau procedures would need to be revised. This would require 40 hours for a Management Analyst Specialist I, at a cost of \$838 in FY 2018.

DOR officials also assumed the Department would be able to absorb the above listed costs. If multiple bills pass which require Department resources and updates, the Department could request additional FTE and related equipment and expenses through the appropriation process.

Oversight assumes DOR is provided with core funding to handle a certain amount of procedure changes each year, and that DOR could absorb the changes related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, DOR could request funding through the appropriation process.

Officials from the **Office of the Secretary of State**, the **Joint Committee on Administrative Rules, St. Louis County**, and the **Jackson County Election Board** assumed similar language in SCS for SB 245 LR 0088-03 would have no fiscal impact on their organizations.

Officials from **Boone County** stated it is difficult to measure the fiscal impact of similar language in SCS for SB 245 LR 0088-03.

Officials from the **City of Kansas City** assumed similar language in SCS for SB 245 LR 0088-03 could result in a negative fiscal impact to their organization of an indeterminate amount.

Section 144.026, RSMo Reaffirming Certain Missouri Supreme Court Decisions

In response to similar language in another proposal, officials from the **Office of Administration - Division of Budget and Planning (B&P)** stated the proposal would affirm the Missouri Supreme Court rulings of certain cases, allowing the manufacturing sales tax exemption for some businesses. Based on information by the Department of Revenue, this would not change how the manufacturing sales tax exemption is interpreted. B&P officials estimated this section would not impact Total State Revenues or the constitutional revenue limit calculation.

In response to similar language in another proposal, officials from the **Department of Revenue** assumed the proposal would have no fiscal impact on their organization.

ASSUMPTION (continued)

Section 347.048 RSMo Rental Agency Registration

Officials from the **City of Kansas City** assumed similar language in HB 495 LR 1124-03 would have a positive fiscal impact of an indeterminate amount.

Oversight assumes the positive fiscal impact to the City of Kansas City would be an indirect impact and therefore will reflect no direct fiscal impact for this proposal.

Officials from the **Office of the Secretary of State**, the **Office of the State Courts Administrator**, and the **Department of Insurance, Financial Institutions and Professional Registration** assumed there would be no fiscal impact to their respective agencies from similar language in HB 495 LR 1124-03.

Oversight notes the language in the proposal could apply to more cities than specifically mentioned in the Bill Summary of the proposal.

Section 570.095, RSMo False Lien Filing

Officials at the **Department of Corrections (DOC)** assumed similar language in HB 303 LR 0700-01 would eliminate the current Class E felony for filing false documents in RSMo 400.9-501 and replace it with a Class D/Class C felony in the newly created RSMo 570.095.

DOC officials stated the language in the newly created section is more specific than that in the current statute, and would allow for a Class D felony for first time offenders, with an enhancement to class C for repeat offenders or offenses against certain government officials, police, fire fighters, etc. While this change makes the legislation more clear, it does not appear that any new actions would be considered a crime under these changes.

ASSUMPTION (continued)

DOC officials commented that the current legislation was modified in 2014 to introduce the criminal penalty. No charge code was ever created for this statute, and the legislation is still quite new, meaning that good data for the current impact is not available. Thus, the proposed language will be treated as a new offense; as this offense is expected to be quite rare, only the D felony version will be considered. The standard response for a new non-violent D felony is found below. DOC officials estimate 3 individuals would be sentenced to prison and 5 to probation in each fiscal year. For incarcerated individuals, the average sentence is 4.8 years, with a total of 2.9 years in prison and 1.9 years on parole; the probationers serve a 3.0 year term.

DOC officials also stated that if this impact statement has changed from statements submitted in previous years, it is because the department's Budget and Research Section reviewed the way responses had been submitted and has developed a more precise way to calculate the impact. In previous year's responses, the full impact of recidivism for parole releases was not adequately calculated. We are now able to quantify the fact that some parolees are returned to prison after release, and that has been added into the calculation of the impact. The total number of offenders has not changed but there is an assumption that they will spend more time back in prison rather than being on community supervision, which will increase the impact.

The FY 2016 average cost of supervision is \$6.12 per offender per day or an annual cost of \$2,234 per offender. The DOC cost of incarceration is \$16.67 per day or an annual cost of \$6,085 per offender.

ASSUMPTION (continued)

DOC officials assume this legislation would result in long term costs as indicated in the chart below.

	# to Prison	Cost per year	Total Cost Prison	# to Probation & Parole	Cost per year	Total Cost P&P	Grand Total P&P
Year 1	3	(\$6,085)	(\$18,255)	5	(\$2,234)	(\$11,170)	(\$24,521)
Year 2*	6	(\$6,085)	(\$36,510)	10	(\$2,234)	(\$22,340)	(\$60,027)
Year 3*	8.7	(\$6,085)	(\$52,940)	15.3	(\$2,234)	(\$34,180)	(\$90,639)
Year 4*	8.7	(\$6,085)	(\$52,940)	18.3	(\$2,234)	(\$40,882)	(\$99,564)
Year 5*	8.7	(\$6,085)	(\$52,940)	20.7	(\$2,234)	(\$46,244)	(\$107,359)
Year 6*	8.7	(\$6,085)	(\$52,940)	20.7	(\$2,234)	(\$46,244)	(\$109,506)
Year 7*	8.7	(\$6,085)	(\$52,940)	20.7	(\$2,234)	(\$46,244)	(\$111,697)
Year 8*	8.7	(\$6,085)	(\$52,940)	20.7	(\$2,234)	(\$46,244)	(\$113,930)
Year 9*	8.7	(\$6,085)	(\$52,940)	20.7	(\$2,234)	(\$46,244)	(\$116,209)
Year 10*	8.7	(\$6,085)	(\$52,940)	20.7	(\$2,234)	(\$46,244)	(\$118,533)

* Includes 2% inflation

Officials from the **Attorney General's Office (AGO)** assumed that any potential costs arising from similar language in HB 303 LR 0700-01 could be absorbed with existing resources. AGO may seek additional appropriations if the proposal results in a significant increase in cases.

In response to similar language in HB 303 LR 0700-01, officials from the **Office of State Public Defender (SPD)** stated they could not assume that existing staff could provide competent, effective representation for any new cases arising where indigent persons are charged with the proposed new crime of intentionally filing a fraudulent financing statement or any financing statement with the Secretary of State with the intent to harass or defraud any other person. This offense would be a new Class D Felony, unless the offense meets other circumstances, then it becomes a Class C Felony.

SPD officials also stated that while the number of new cases (or cases with increased penalties) may be too few or uncertain to request additional funding for this specific bill, the SPD will continue to request sufficient appropriations to provide effective representation in all cases where the right to counsel attaches.

Oversight assumes the State Public Defender's Office could absorb the additional caseload that may result from this proposal.

ASSUMPTION (continued)

In response to similar language in HB 303 LR 0700-01, officials from the **Office of the Secretary of State (SOS)** stated there are more than 155,000 UCC filings per year, so additional staff would be needed to conduct the additional review this proposal would require. SOS officials assume two additional employees would be needed with salaries at \$29,000 per year. Missouri law requires the SOS to process UCC filings within three business days of receipt; therefore, the filings would have to be prioritized for this additional review.

SOS officials stated their estimate for one-time IT costs (\$80,000) is based on previous experiences contracting with vendors to make changes to existing software. The estimate of additional full-time employees is based upon the SOS estimate that 150,000 UCC filings would be reviewed per year.

In response to similar language in HB 303 LR 0700-01, officials from **St. Charles County** assumed there would be a minimal fiscal impact for maintaining a spreadsheet of suspect documents and emailing them to law enforcement.

Officials from the **Department of Insurance, Financial Institutions and Professional Registration, Department of Public Safety - Missouri Highway Patrol, Office of the State Courts Administrator and Office of Prosecution Services**, the **Boone County Sheriff's Department** and the **Cole County Sheriff** assumed similar language in HB 303 LR 0700-01 would have no fiscal impact on their respective organizations.

<u>FISCAL IMPACT - State Government</u>	FY 2018 (10 Mo.)	FY 2019	FY 2020
GENERAL REVENUE FUND			
<u>Revenue reduction</u> - sales tax exemption (§ 144.011)	(Less than \$3,400,000)	(Less than \$4,100,000)	(Less than \$4,100,000)
<u>Cost</u> - DOC - incarceration and/or supervision of offenders (§ 570.095)	(\$24,521)	(\$60,027)	(\$90,639)
<u>Costs</u> - SOS (§ 570.095)			
Personal Services	(\$48,333)	(\$58,580)	(\$59,166)
Fringe Benefits	(\$31,574)	(\$38,061)	(\$38,236)
One-time IT cost	<u>(\$80,000)</u>	<u>\$0</u>	<u>\$0</u>
<u>Total Costs</u> - SOS	<u>(\$159,907)</u>	<u>(\$96,641)</u>	<u>(\$97,402)</u>
FTE Change - SOS	2 FTE	2 FTE	2 FTE
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	(Less than <u>\$3,584,428</u>)	(Less than <u>\$4,256,668</u>)	(Less than <u>\$4,288,041</u>)
Estimated Net FTE Change to the General Revenue Fund	2 FTE	2 FTE	2 FTE
SCHOOL DISTRICT TRUST FUND			
<u>Revenue reduction</u> - sales tax exemption (§ 144.011)	(Less than <u>\$1,100,000</u>)	(Less than <u>\$1,400,000</u>)	(Less than <u>\$1,400,000</u>)
ESTIMATED NET EFFECT ON SCHOOL DISTRICT TRUST FUND	(Less than <u>\$1,100,000</u>)	(Less than <u>\$1,400,000</u>)	(Less than <u>\$1,400,000</u>)

FISCAL IMPACT - State Government
 (Continued)

FY 2018
 (10 Mo.)

FY 2019

FY 2020

**CONSERVATION COMMISSION
 FUND**

Revenue reduction - sales tax exemption
 (§ 144.011)

(Less than
\$100,000)

(Less than
\$200,000)

(Less than
\$200,000)

**ESTIMATED NET EFFECT ON
 CONSERVATION COMMISSION
 FUND**

(Less than
\$100,000)

(Less than
\$200,000)

(Less than
\$200,000)

**PARKS, AND SOIL AND WATER
 FUND**

Revenue reduction - sales tax exemption
 (§ 144.011)

(Less than
\$100,000)

(Less than
\$100,000)

(Less than
\$100,000)

**ESTIMATED NET EFFECT ON
 PARKS, AND SOIL AND WATER
 FUND**

(Less than
\$100,000)

(Less than
\$100,000)

(Less than
\$100,000)

FISCAL IMPACT - Local Government

FY 2018
 (10 Mo.)

FY 2019

FY 2020

LOCAL GOVERNMENTS

Revenue reduction - sales tax exemption
 (§ 144.011)

(Less than
\$4,100,000)

(Less than
\$4,900,000)

(Less than
\$4,900,000)

**ESTIMATED NET EFFECT ON
 LOCAL GOVERNMENTS**

(Less than
\$4,100,000)

(Less than
\$4,900,000)

(Less than
\$4,900,000)

FISCAL IMPACT - Small Business

This proposal could have a fiscal impact to small businesses which purchase or sell taxable merchandise, or vehicles.

FISCAL DESCRIPTION

This proposal would make changes to state law regarding TIF district and redevelopment proposals, county road district spending restrictions, timely filing of tax payments, sales taxes, real estate rental companies, and lien filing.

Public Notice for TIF District and Redevelopment

This legislation would impose additional public notice requirements for TIF district proposals, and would require cities to observe a thirty-day comment period before passing a TIF ordinance.

County Road District Tax Restrictions

This legislation would exempt St. Francois County from certain requirements of the county special road and bridge tax.

Tax Payments

This proposal would allow a collector of revenue to use discretion in determining the date of unreadable postmarks on mailed tax payments.

Sales Taxes

This proposal would exempt organizations exempted from federal income tax under Section 501(c)(7) from Missouri sales and use taxes on charges for initiation fees or dues. Other provisions would allow the trade value of multiple vehicles to be used to offset the purchase price of a new vehicle for sales tax purposes, and would reaffirm certain decisions of the Missouri Supreme Court and direct the Department of Revenue and all courts of competent jurisdiction to follow the construction, application, and reasoning of the Missouri Supreme Court in those decisions.

FISCAL DESCRIPTION (continued)

Rental Agency Registration

This proposal would modify provisions requiring LLC's owning rental or unoccupied property in certain cities to register a property manager with the city clerk.

False Lien Filing

This proposal would create the offense of filing a false document, which is committed if a person files, causes to be filed, or attempts to file, creates, uses as genuine, transfers or has transferred, presents, or prepares with knowledge or belief that it will be filed, presented, or transferred to the Secretary of State or his or her designee, any county recorder of deeds or his or her designee, any municipal, county, district, or state government entity or office, or any credit bureau or financial institution specified documents. For the first offense, filing a false document is a class D felony. Filing false documents is a class C felony in certain specified instances.

Any person who is found guilty of committing such an offense would be ordered to make full restitution to any person or entity that has sustained any actual losses as a result of the commission of such offense.

The proposal would require a system to be created, by January 1, 2018, in which suspicious filings are logged, and would outline the process for petitioning the court when a person has probable cause to believe a filing is fraudulent.

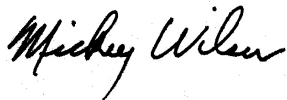
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of the Secretary of State
Office of the Attorney General
Joint Committee on Administrative Rules
Office of State Courts Administrator
Office of Administration
 Division of Budget and Planning
Department of Conservation
Department of Economic Development
 Division of Business and Community Services
 Missouri Development Finance Board
Department of Insurance, Financial Institutions, and Professional Registration
Department of Natural Resources
Department of Public Safety
 Missouri Highway Patrol
Department of Revenue
Department of Transportation
State Tax Commission
State Public Defender
Office of Prosecution Services
University of Missouri
 Economic and Policy Analysis Research Center

SOURCES OF INFORMATION (continued)

Boone County
Callaway County
Pettis County
St. Francois County
St. Louis County
City of Columbia
City of Kansas City
Everton School District
Kansas City Public Schools
Kirksville R-III Public School District
Seymour School District
Special School District of St. Louis County
Warren County R-III School District
Wentzville School District
West Plains School District
Jackson County Election Board
Platte County Board of Elections
St. Louis County Directors of Elections
Office of the Boone County Sheriff
Cole County Sheriff



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