

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4222-06  
Bill No.: SB 612  
Subject: Elementary and Secondary Education; Higher Education; Department of  
 Elementary and Secondary Education; Tax Credits  
Type: Original  
Date: January 16, 2018

Bill Summary: This proposal establishes the Missouri Empowerment Scholarship  
 Accounts Program.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
General Revenue	(\$113,667)	(Less than \$14,221,250) to (\$50,000,000)	(Less Than \$15,221,250) to (\$51,000,000)
<b>Total Estimated Net Effect on General Revenue</b>	<b>(\$113,667)</b>	<b>(Less than \$14,221,250) to (\$50,000,000)</b>	<b>(Less than \$15,221,250) to (\$51,000,000)</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2019	FY 2020	FY 2021
MO Empowerment Scholarship Accounts*	\$0	\$0	\$0
STO Operating Fund	\$0	\$874,310	\$893,209
State School Moneys*	\$0	\$0	\$0
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$874,310</b>	<b>\$893,209</b>

\*Funds net to zero.

Numbers within parentheses: ( ) indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</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 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
STO Operating Fund	1 FTE	1 FTE	1 FTE
<b>Total Estimated Net Effect on FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</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 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Local Government</b>	\$0	\$0 to Could Exceed \$11,315,250	\$0 to Could Exceed \$11,315,250

This fiscal note contains 15 pages.

## FISCAL ANALYSIS

### ASSUMPTION

Officials from the **Office of Administration** assume sections 135.712 to 135.719 of this proposal create the Missouri Empowerment Scholarship Accounts Program, which grants scholarships to qualified students. Any elementary or secondary student who is a resident of this state, has attended a public school or has previously participated in the Missouri empowerment scholarship program qualifies for this program. This proposal provides, to a taxpayer who makes a qualifying contribution to an educational assistance organization, a tax credit of up to 100% of the amount of the contribution. The tax credit may be carried forward for four subsequent tax years. This tax credit is capped at \$50 million per calendar year, but this cap is to be annually adjusted by the State Treasurer for inflation, based on the CPI for all urban consumers in the Midwest region. This proposal may reduce general and total state revenues up to a minimum of (\$50 million) annually starting on or after July 1, 2019.

This proposal may impact the calculation under Article X, Section 18(e). The State Treasurer's office is to receive up to two percent of qualifying contributions for marketing and administrative expenses of such program.

**Oversight** notes this proposal allows for the \$50 million annual cap to be adjusted annually based on the consumer price index for all urban consumers for the Midwest region. For the simplicity of the fiscal note, Oversight will adjust the cap based on the target inflation rate of 2% per year as set by the Federal Open Market Committee (FOMC).

Officials from **Department of Revenue (DOR)** assume this proposed legislation establishes the Missouri Empowerment Scholarship Accounts Program, which may reduce Total State Revenue by as much as \$50 million annually or more, as adjusted for inflation based on the Consumer Price Index.

Section 135.713 creates a tax credit for taxes due under Chapters 143 and 153 for 100 percent of contributions made to an educational assistance organization. The tax credit claimed cannot exceed 50 percent of the taxpayer's state tax liability. The tax credits allocated may not exceed \$50 million per calendar year but the legislation adjusts the cap for inflation. If tax credits exceed the cap, the Director of the Department of Economic Development establishes a procedure that allows for equal apportionment among the organizations to the maximum extent possible.

ASSUMPTION (continued)

DOR Administrative Impact:

DOR requires form changes and programming support to implement the provisions of this legislation.

- Personal Tax requires one Revenue Processing Technician I for every 4,000 credits redeemed. If the State Treasurer's Office administers this legislation, Personal Tax requires a technician for every 6,000 credits redeemed.
- Corporate Tax requires one Revenue Processing Technician I for every 6,000 tax credits redeemed and one Revenue Processing Technician I for every 520, SB 1099 compliance mailings and correspondence.
- Collections & Tax Assistance requires one Tax Collection Technician I for every 12,000 additional contacts annually on the non-delinquent tax line. The technician requires CARES equipment and license.

DOR estimates the total FTE cost would be \$183,660 for FY 2019, \$184,201 for FY 2020, and \$185,656 for FY 2021. DOR assumes it will be able to absorb the above listed costs. If multiple bills pass which require Department resources and updates, the Department could request additional FTE's and related equipment and expenses through the appropriation process.

Officials from the **Office of the State Treasurer (STO)** assume they would need one Director FTE to administer the program. They estimated the costs for the Director for salary, benefits and equipment at \$113,667 in FY 2019, \$125,690 in FY 2020 and \$126,791 in FY 2021.

**Oversight** notes this proposal allows STO (\$135.716.7) to receive up to 2% of the qualifying contributions for marketing and administration which would be \$1,00,000 ( $\$50,000,000 \times .02$ ). This money is to be deposited into the Missouri Empowerment Scholarship Accounts Fund for use by the STO to administer this program. Oversight assumes the STO will need a transfer from the General Revenue Fund in FY 2019 to cover the FTE expense.

Officials at the **Department of Elementary and Secondary Education (DESE)** assume the following cost estimate range of \$14,220,300 to \$50,000,000. DESE notes the low estimate is highly unlikely to occur.

\$50,000,000 cap

- 10% for administration

- 2% for marketing and state administration

= \$44,000,000

÷ \$6,241 state adequacy target at full funding (SAT)

= 7,050 maximum number of scholarships

ASSUMPTION (continued)

2016-2017 State Funding	\$4,185,293,805
Total 2016-2017 Regular Term ADA	\$824,741
Total State Revenue per pupil by Regular Term ADA	\$5,075

POSSIBLE SCENARIOS

**1. Public School to Public School**

**DESE** assumes if all scholarship recipients go from public school to public school, the cost to the state is the cap, \$50 million. Nothing in this legislation prohibits a public school from reporting the scholarship student for ADA *and* collecting the full scholarship amount in tuition. (\$6,241 x 7,050 scholarships and administration).

**Oversight** notes that the \$50 million cost of the tax credit is accounted for previously in the fiscal note. Oversight will use DESE's response to determine the fiscal impact to the foundation formula.

**Oversight** notes that under the public school to public school scenario, there would be no savings to the foundation formula as the ADA payment would transfer from one district to another with the student.

**2. Non-public school to non-public school**

**DESE** assumes if all scholarship recipients go from non-public schools to non-public schools (or are incoming kindergartners who would be going to non-public schools), the cost to the state is the cap, \$50 million. All of these students would be new inclusions in state support. This scenario assumes that any non-public students using the scholarship meet the requirement of previously being enrolled in public school or are incoming kindergartners who would choose to attend non-public school (\$6,241 x 7,050 scholarships and administration).

**Oversight** notes that under the non-public school to non-public school scenario, there would be no savings to the foundation formula since the qualified student would not have been included in the public schools' ADA calculation.

ASSUMPTION (continued)

**3. Proportionate distribution of students from public (87.1%) and non-public (12.9%) all going to non-public schools.**

**DESE** assumes the following:

Total scholarships available - 7,050

Public - 6,141 (87.1%)

Non-Public - 909 (12.9%)

**DESE** assumes the public per pupil new cost to the state is \$1,166 (the difference between the scholarship amount (\$6,241) and current average state aid per pupil (\$5,075). **DESE** assumes the non-public per pupil new cost to the state is \$6,241.

Public New Cost to State (6,141 x \$1,166)	\$7,160,406
Non-Public New Cost to State (909 x \$6,241)	\$5,673,069
10% for administration	\$5,000,000
2% for marketing and state administration	\$1,000,000
<b>Total new cost to State under proportionate distribution scenario</b>	<b>\$18,833,475</b>

**DESE** notes this scenario assumes that any non-public students using the scholarships meet the requirements in the proposal of having previous enrollment in public school or are incoming kindergartners.

**Oversight** assumes that under the proportionate distribution scenario, there would be a potential savings to the foundation formula of \$31,165,575 from the number of students (6,141) transferring from public schools to private schools. The savings is calculated using the total the number of students transferring times the State Revenue paid per ADA (6,141 \* \$5,075 = \$31,165,575). There would be no savings to the foundation formula resulting from the 909 scholarship students transferring to private school since these scholarship students would not have been included in the public schools' ADA calculation.

**4. Public School to Private School**

**DESE** assumes the following if the scholarship recipients are public students who use the scholarship at a non-public school, the cost to the state would be \$14,220,300. **DESE** assumes the total scholarships available total is 7,050 and the public per pupil new cost to state is \$1,166 (difference between scholarship amount and current average state aid per pupil).

ASSUMPTION (continued)

Public New Cost to State (7,050 x \$1,166)	\$8,220,300
10% for administration	\$5,000,000
2% for marketing and state administration	\$1,000,000
<b>Total new cost to State under all public to private scenario</b>	<b>\$14,220,300</b>

**Oversight** notes that under the public school to private school scenario, there would be a potential savings to the foundation formula of \$35,778,750 if all scholarship students (7,050) would transfer from public schools to private schools. The savings is calculated using the total the number of qualified students transferring times the State Revenue paid per ADA (7,050 \* \$5,075 = \$35,778,750).

Per DESE's response, the decreased call to the foundation formula ranges from \$0 (all public to public or all private to private or no scholarships are awarded) to \$35,778,750 (all public to private). Oversight notes DESE assumed a scholarship amount equal to the maximum allowed by the proposed legislation. However, Oversight assumes the scholarship amounts could range in value from greater than zero to \$6,241. Assuming the amounts of some of the scholarships are less than \$6,241, the number of scholarship participants could be greater than 7,050. Oversight will show the cost avoidance to General Revenue as could exceed \$35,778,750.

Officials from the **Macon County R-IV School District** assume tax credits, as suggested in the proposal, will decrease tax revenue which decreases funds available for state distribution. Any loss of tax revenue will negatively affect schools with reduced revenue.

Officials from the **West Plains School District** assume this proposal would reduce the amount of state revenue generated and thus reduce the amount allocated for public education.

Officials from the **Kirksville R-III School District** assume this proposal would have a negative impact on their organization.

Officials from the **Summersville R2 School District** assume the proposal will have no fiscal impact on their organization.

Officials from the **Office of Administration - Administrative Hearing Commission (AHC)** assume that this proposal will not significantly alter its caseload. If similar bills pass, resulting in more cases, there will be a fiscal impact.

ASSUMPTION (continued)

**Oversight** notes this proposal in §135.712 creates educational assistance organizations that receive money from taxpayers and allocate the money into empowerment scholarship accounts for qualified students. Money in the empowerment scholarship accounts can be used by qualified students to pay tuition and fees at a qualified school (a home school, a public or private school) per §166.700. Per §135.714.1(5) the maximum amount of the scholarship can not exceed the state adequacy target amount, currently \$6,241 per student.

**Oversight** notes in order to receive an empowerment scholarship account you must be a qualified student. A qualified student is any elementary or secondary school student who is a resident of Missouri, attended a public school full-time for at least one semester in the previous 12 months, or previously participated in the Missouri Empowerment Scholarship accounts program, is a child eligible to begin kindergarten, or is attending school for the first time. The number of potentially qualified students is estimated at 883,957 which is the current public school enrollment.

After reviewing a similar program in Florida called the Florida Tax Credit Scholarship program, **Oversight** estimated a participation rate of 2.5% of total school enrollment in the Florida Tax Credit Scholarship program based on the number total number of students in 2014-2015 identified by the U.S. Department of Education in Florida (2,756,944) and the number of children who received a Florida Tax Credit Scholarship (69,950).

Assuming 2.5% participation rate, **Oversight** notes this could result in approximately 22,098 students in Missouri receiving a scholarship ( $883,957 \times .025$ ). However Oversight notes that Florida's Tax Credit Scholarship Program had a \$698 million tax credit cap for the 2017-2018 fiscal year; therefore, it is possible the participation rates experienced in Missouri would be lower than experienced in Florida. Oversight cannot determine the number of students who would participate in the scholarship program. For fiscal note purposes, Oversight will use the number of scholarship participants based on participants using the maximum scholarship amount as provided by DESE (7,050).

**Oversight** notes the transfer of these qualified students out of the public schools and into a private school or virtual school setting would potentially save the school districts the cost of educating the transferred students. As of January 2017, the average school district expenditure per ADA was \$10,437. If 7,050 scholarship recipients transfer, the savings to school districts is estimated at \$73,580,850 ( $7,050 * \$10,437 = \$73,580,850$ ).



ASSUMPTION (continued)

However, **Oversight** notes some of the expenditures of the school district may be fixed costs (such as debt service payments and facility maintenance operations) and may not change as students transfer. Based on calculations from the National Public Education Financial Survey, Oversight estimated the fixed costs of school expenditures at 36% with the remaining 64% being variable costs. Of the \$10,437 in average expenditures per ADA, \$6,680 is estimated to be variable cost ( $\$10,437 * .64 = \$6,680$ ). Assuming fixed costs, if 7,050 scholarship recipients transfer out of public schools and into private schools, then the savings to local districts is estimated at \$47,094,000 ( $7,050 * \$6,680 = \$47,094,000$ ).

Additionally schools may be subject to economies of scale suggesting that the savings generated per change in student may be less than the average cost per student. (For instance if one student transfers, the school may not be able to reduce fixed costs as noted early nor may it be able to reduce the instructional staff due to requirements such as limits on class size, etc.) Estimating the savings to the school districts would largely depend on circumstances of each individual school: the size of the school, the number of transferring scholarship students, presence of fixed costs and economies of scale. Oversight will show the savings to school districts as could exceed \$47,094,000.

Officials from the **Office of the Secretary of State (SOS)** state many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$2,500. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with the core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

**Oversight** assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process.

Officials from the **Office of the Attorney General (AGO)** assume that any potential costs arising from this proposal can be absorbed with existing resources. The AGO may seek additional appropriations if there is a significant increase in litigation.

ASSUMPTION (continued)

Officials from the **Joint Committee on Administrative Rules** assume this proposal is not anticipated to cause a fiscal impact beyond its current appropriation.

<u>FISCAL IMPACT - State Government</u>	FY 2019 (10 Mo.)	FY 2020	FY 2021
<b>GENERAL REVENUE FUND</b>			
<u>Cost Avoidance</u> - State Schools Money Fund decreased call to foundation formula (§166.700) page 7	\$0	\$0 to Could Exceed \$35,778,750	\$0 to Could Exceed \$35,778,750
<u>Revenue Reduction</u> - educational assistance tax credit (§135.713) page 3	<u>\$0</u>	(Up to <u>\$50,000,000</u> )	(Up to <u>\$51,000,000</u> )
<u>Transfer Out</u> - to STO Operating Fund for initial STO costs	<u>(\$113,667)</u>	<u>\$0</u>	<u>\$0</u>
<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>	<b><u>\$0</u></b>	<b>(Less Than \$14,221,250) to <u>(\$50,000,000)</u></b>	<b>(Less Than \$15,221,250) to <u>(\$51,000,000)</u></b>
<b>MISSOURI EMPOWERMENT SCHOLARSHIP ACCOUNTS FUND</b>			
<u>Revenue</u> - taxpayer contributions (§135.713)	\$0	Could exceed \$50,000,000	Could exceed \$51,000,000
<u>Transfer Out</u> - STO - collection of no more than 2% fee (§135.716.7) page 4	\$0	(\$1,000,000)	(\$1,020,000)
<u>Transfer Out</u> - distributions to Educational Assistance Organizations §135.712	<u>\$0</u>	Could exceed <u>(\$49,000,000)</u>	Could exceed <u>(\$49,980,000)</u>
<b>ESTIMATED NET EFFECT ON MISSOURI EMPOWERMENT SCHOLARSHIP ACCOUNTS FUND</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

**OFFICE OF THE STATE  
 TREASURER OPERATING FUND**

<u>Transfer In</u> - from General Revenue	\$113,667	\$0	\$0
<u>Transfer In</u> - from MO Empowerment Scholarship Accounts Fund	\$0	\$1,000,000	\$1,020,000
<u>Cost</u> - STO - page 4			
Personal Service	(\$69,985)	(\$84,822)	(\$85,670)
Fringe Benefits	(\$29,432)	(\$35,568)	(\$35,821)
Equipment and Expenses	(\$14,250)	(\$5,300)	(\$5,300)
<u>Total Cost</u> - STO	(\$113,667)	(\$125,690)	(\$126,791)
FTE Change	1 FTE	1 FTE	1 FTE

**ESTIMATED NET EFFECT ON THE  
 OFFICE OF THE STATE  
 TREASURER OPERATING FUND**

	<u>\$0</u>	<u>\$874,310</u>	<u>\$893,209</u>
Estimated Net FTE Change on Office of the State Treasurer Operating Fund	1 FTE	1 FTE	1 FTE

<u>FISCAL IMPACT</u> - State Government	FY 2019 (10 Mo.)	FY 2020	FY 2021
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**STATE SCHOOL MONEYS FUND**

<u>Cost Avoidance</u> - General Revenue decreased ADA for empowerment students (\$166,700)	\$0	\$0 to Could Exceed \$35,778,750	\$0 to Could Exceed \$35,778,750
<u>Loss</u> - Schools decreased ADA for empowerment students (\$166,700)	\$0	(\$0 to Could Exceed \$35,778,750)	(\$0 to Could Exceed \$35,778,750)

**ESTIMATED NET EFFECT ON  
 STATE SCHOOLS MONEY FUND**

	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2019 (10 Mo.)	FY 2020	FY 2021
<b>LOCAL SCHOOL DISTRICTS</b>			
<u>Savings</u> - School Districts - transfer of qualified students out of the school district (§166.700) page 8	\$0	\$0 to Could Exceed \$47,094,000	\$0 to Could Exceed \$47,094,000
<u>Loss</u> - Schools Decreased ADA for empowerment students (§166.700) page 7	\$0	(\$0 to Could Exceed \$35,778,750)	(\$0 to Could Exceed \$35,778,750)
<b>ESTIMATED NET EFFECT ON LOCAL SCHOOL DISTRICTS FUNDS</b>	<b>\$0</b>	<b>\$0 to Could Exceed \$11,315,250</b>	<b>\$0 to Could Exceed \$11,315,250</b>

FISCAL IMPACT - Small Business

Small businesses may be impacted to the extent they qualify for the tax credit established under this proposal.

FISCAL DESCRIPTION

This act establishes the Missouri Empowerment Scholarship Accounts Program.

For all fiscal years beginning on or after July 1, 2019, a taxpayer may make a qualifying contribution to an educational assistance organization and claim a tax credit, as described in the act. The tax credit is for 100% of the amount of the contribution and the amount of the tax credit claimed shall not exceed 50% of the taxpayer's state tax liability for the tax year for which the credit is claimed.

Tax credits authorized under the program may not be transferred, sold, or assigned, and are not refundable. The annual cumulative amount of tax credits is limited at \$50 million, which shall be adjusted for inflation. The State Treasurer shall establish a procedure to allocate the tax credits to the educational assistance organizations on a first come, first served basis. The State Treasurer may reallocate those tax credits to educational assistance organizations that have used all, or a certain percentage, of their tax credits. (Section 135.713)

FISCAL DESCRIPTION (continued)

An educational assistance organization shall meet certain requirements, including notifying the State Treasurer of its intent to provide scholarship accounts; being a 501(c)(3) organization; providing a receipt to taxpayers for contributions; ensuring that funds are used as specified in the act; distributing scholarship payments four times per year in an amount not to exceed the state adequacy target; providing the State Treasurer, upon request, with criminal background checks on all employees and board members; and demonstrating financial accountability and viability, as described in the act.

Each educational assistance organization shall publicly report to the State Treasurer, by June first annually, the name and address of the organization, the name and address of each student who opened a scholarship account, the total number and dollar amount of contributions during the previous calendar year, and the total number and dollar amount of scholarship accounts opened during the previous calendar year. (Section 135.714)

The State Treasurer shall provide standardized forms for program participants. The State Treasurer or State Auditor may conduct an investigation of any educational assistance organization if it possesses evidence of fraud. In addition, the State Treasurer may bar an educational assistance organization from participating if the organization has failed to comply with program requirements.

The State Treasurer shall issue a report on the state of the program five years after it goes into effect.

The act also creates the Missouri Empowerment Scholarship Accounts Fund. No more than 2% of qualifying contributions may be deposited into the fund for marketing and administrative purposes. (Section 135.716)

The provisions of the Missouri Sunset Act shall not apply to the program.

A student is eligible to receive funds in a Missouri Empowerment Scholarship Account if he or she is an elementary or secondary school student who is a resident of Missouri and has attended a public school under circumstances set forth in the act or is eligible to begin kindergarten or first grade.

The student's parent shall only use the money in the account for certain expenses related to the qualified student's education, as described in the act.

### FISCAL DESCRIPTION (continued)

The parent of a qualified student shall sign an agreement with an educational assistance organization to enroll the qualified student in a qualified school to receive an education for the student in certain subjects; not enroll the student, other than a student that is in the custody of the state, in a school operated by the qualified student's district of residence or in a charter school; release the district of residence from the obligation of educating the student while the student is enrolled in the program; use the Missouri Empowerment Scholarship Account money for only specified purposes; and not use the funds for consumable education supplies or tuition at a private school located outside of the state.

The scholarship accounts are renewable on an annual basis upon request of the parent of a qualified student. A qualified student shall remain eligible for renewal until the student completes high school. If a qualified student withdraws from the program by enrolling in a school other than a qualified school, or is disqualified from the program for violations specified in the act, the scholarship account shall be closed and any remaining funds shall be returned to the educational assistance organization for redistribution to other qualified students. When a student withdraws from the program, the responsibility for providing an education for that student transfers back to the student's district of residence.

The funds remaining in the scholarship account at the end of a school year shall remain in the account for the following school year. Any funds remaining in the account after graduation shall be returned to the educational assistance organization for redistribution to other qualified students. (Section 166.705)

Beginning in the 2020-2021 school year, the State Treasurer shall conduct or contract for an annual audit of accounts to ensure compliance. A parent may be disqualified from program participation if the State Treasurer determines that the parent is found to have committed an intentional program violation. The State Treasurer may refer cases of substantial misuse of moneys to the Attorney General. (Section 166.710)

A person commits a Class A misdemeanor if they are found to have knowingly used moneys for any purposes other than those set forth in the act. (Section 166.715)

### SOURCES OF INFORMATION

Office of Administration - Budget and Planning  
Department of Revenue  
Office of the State Treasurer  
Department of Elementary and Secondary Education

SOURCES OF INFORMATION (continued)

Joint Committee on Administrative Rules  
Office of the Secretary of State  
Office of the Attorney General  
Macon County R-IV School District  
West Plains School District  
Kirksville R-III School District  
Summersville R2 School District

Ross Strobe



Acting Director  
January 16, 2018