

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4521-06
Bill No.: SCS for SB 567
Subject: Tax Credits, Taxation and Revenue - Property
Type: Original
Date: January 18, 2018

Bill Summary: This proposal modifies provisions relating to tax credits and funds for vulnerable populations.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2018	FY 2019	FY 2020	Fully Implemented (FY 2021)
General Revenue*	\$0*	\$0*	\$0*	\$0*
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0	\$0

*** Additional revenue from changes to Senior Citizens Property Tax Credit and revenue transfers outlined in this proposal to the Missouri Senior Service Protection Fund net General Revenue to zero.**

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 17 pages.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2018	FY 2019	FY 2020	Fully Implemented (FY 2021)
Nursing Facility Quality of Care Fund	\$0 or (\$2,000,000)	\$0	\$0	\$0
Healthy Families Trust Fund	\$0 or (\$1,500,000)	\$0	\$0	\$0
Life Sciences Research Trust Fund	\$0 or (\$1,000,000)	\$0	\$0	\$0
MO Public Health Services Fund	\$0 or (\$1,000,000)	\$0	\$0	\$0
Missouri Senior Services Protection Fund*	\$0*	\$0*	\$0*	\$0*
Total Estimated Net Effect on <u>Other</u> State Funds	\$0 or (\$5,500,000)	\$0	\$0	\$0

* Additional revenue from changes to Senior Citizens Property Tax Credit and revenue transfers outlined in this proposal to the Missouri Senior Service Protection Fund with expenditures by the Fund net to zero.

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2018	FY 2019	FY 2020	Fully Implemented (FY 2021)
Total Estimated Net Effect on All Federal Funds	\$0	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2018	FY 2019	FY 2020	Fully Implemented (FY 2021)
Total Estimated Net Effect on FTE	0	0	0	0

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	Fully Implemented (FY 2021)
Local Government	\$0	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

§135.010, §135.025, §135.030 Senior Property Tax Credits

Officials at the **Office of Administration Division of Budget and Planning (B&P)** assume the provisions in these sections would alter how the senior citizen property tax credit (PTC) is calculated and who is eligible to receive the credit. The provisions would disallow the PTC for taxpayers receiving federal or state housing assistance, those living in skilled nursing homes, those with incomes above 100% of the federal poverty level, and those with incomes below \$5,000. In addition, the proposal also lowers the maximum tax credit amount to \$450 for renters and \$750 for owners. It also lowers the amount of rent that constitutes property taxes paid from 20% to 8%.

Based on information from DOR, using calendar year 2016 data (as prescribed in §208.1050 of this proposal), there was \$101.0 million in PTC claims. Had the provisions prescribed in this proposal been in place, B&P estimates that there would have been \$59.1 million in PTC claims during calendar 2016. Therefore, B&P estimates the provisions in these sections would have reduced PTC claims in CY 2016 by \$42.0 million.

Officials at the **Department of Revenue (DOR)** assume §135.010 modifies the Property Tax Credit (PTC) by limiting claimant eligibility requirements. Beginning January 1, 2018, the legislation sets rent constituting property taxes accrued at eight percent of the gross rent paid by the claimant in a calendar year.

Beginning January 1, 2018, claimants applying for the PTC may claim:
\$450 for rent constituting property taxes actually paid, or
\$750 in actual property tax paid.

Beginning January 1, 2018, the legislation establishes the upper limit at 100% of the federal poverty level. Additionally, the legislation establishes the minimum base at \$5,000.

ASSUMPTION (continued)

Total PTC Claims CY16	\$ 101,013,314	
Renters	Number	PTC Amount
Qualify with no Change	14,721	\$8,200,922.16
Qualify with new PTC Credit	51,028	\$12,840,681.84
Total Cost of Renters	65,749	\$21,041,604.00
Owners	Number	PTC Amount
Qualify with no Change	61,275	\$34,653,223.50
Qualify with new PTC Credit	4,480	\$3,360,000.00
Total Cost of Owners	65,755	\$38,013,223.50
		($\$21,041,604 + \$38,013,223.50$) =
Total PTC Costs		\$59,054,827.50
		($\$101,013,314 - \$59,054,827.50$) =
Total PTC Savings		\$ 41,958,486.96

Personal Tax Section requires forms changes and programming support to implement the provisions of this legislation.

Oversight assumes DOR can absorb the changes with existing resources.

Officials at the **University of Missouri’s Economic and Policy Analysis Research Center (EPARC)** assume this proposal would change the income level for determining the property tax credit, otherwise known as the senior citizen circuit breaker. Specifically, the maximum upper limit will change to the federal poverty level. It would also reduce the maximum credit allowed for property owners from \$1,100 to \$750 and for renters from \$750 to \$450. This proposal would also decrease “rent constituting property taxes accrued” from 20% of calendar year gross rent paid to 8%. This would reduce the “minimum base” from \$14,300 to \$5,000.

Although this bill would also limit the eligibility of the senior citizens tax credit to those who do not receive federal rental assistance or are residing in a nursing facility, our simulation cannot distinguish these individuals. Therefore our findings will include these individuals whomever they may be.

ASSUMPTION (continued)

The following table reports the impact of these proposed changes:

		Baseline 2016		Proposed Legislation
		Claimed Credits	Total Potential Credits	Total Potential Credits
Owners	Current Claimants	\$44,677,390 (86,623)	\$44,677,390 (86,623)	\$6,670,231 (20,375)
	Potential Claimants	\$0	\$24,111,143 (111,705)	\$11,022,849 (69,459)
Renters	Current Claimants	\$50,751,917 (88,757)	\$50,715,917 (88,757)	\$7,870,407 (48,321)
	Potential Claimants	\$0	\$2,279,834 (3,996)	\$459,812 (2,282)
TOTAL		\$95,429,307 (175,380)	\$121,820,284 (291,081)	\$26,023,299 (140,437)

Using 2016 income tax data, baselines are created for both homeowners and renters. The owners' baseline has a minimum base of \$14,300, a maximum upper limit of \$30,000, a credit limit of \$1,100 and a spouse deduction of \$4,000. The renters' baseline has a minimum base of \$14,300, a maximum upper limit of \$27,500, a credit limit of \$750, and a spouse deduction of \$2,000. The baseline data for 2016 indicates that there is currently \$95,429,307 in property tax credits being claimed. Also the baseline indicates that there is an additional \$26,390,977 in potential credits that are not being claimed by qualified taxpayers. Summing these two figures gives the total amount of property tax credits that could be claimed under the current legislation by qualified taxpayers in 2016: \$121,820,284.

Conclusion: By applying the aforementioned changes to the simulation, this bill would decrease the amount of property tax credits available to current claimants from \$95,429,307 to \$14,540,638, a decrease of \$80,888,669. It would also decrease the amount of potential credits unclaimed by qualified taxpayers within the 2016 data from \$26,390,977 to \$11,482,661, a decrease of \$14,908,316.

The figures calculated above show how the proposed change in the property tax law would affect taxpayers within the latest available data from 2016. This information is not a forecast of future

ASSUMPTION (continued)

property tax credit claims. Since we are unable to forecast the extent of taxpayer participation in this credit market, we are unable to calculate the impact this proposed legislation may have on General Revenue.

Oversight will use the data provided by DOR for the fiscal note as they were able to exclude those that no longer qualify.

§208.1050 Missouri Senior Services Protection Fund

Officials at the **B&P** assume this section requires DOR to calculate the amount of PTC claims that would have been claimed in CY 2016 under the provisions in §135.010, §135.025, and §135.030 and compare that amount to actual CY 2016 PTC claims. Beginning with FY 2019, an amount equal to the difference in PTC claims is to be deposited into the Senior Service Protection Fund. B&P estimates that this transfer amount would be \$42.0 million annually beginning in FY 2019.

In addition, by July 1, 2018, the state treasurer must make one-time transfers to the Senior Service Protection fund of \$2 million from the Nursing Facility Quality of Care Fund, \$1.5 million from the Healthy Families Trust Fund, \$1 million from the Life Sciences Research Trust Fund, and \$1 million from the Missouri Public Health Fund.

B&P notes that there is no appropriation authority for the transfers to the Senior Services Protection Fund (SSPF). B&P also notes that while there is an emergency clause in Section B of this proposal, if the emergency clause does not pass the General Assembly, this proposal would take effect after these transfers are required to occur. Depending on when the bill is enacted with the emergency clause, there may not be enough time to pass a FY 2018 supplemental appropriation for the transfers to the SSPF. In addition, these funds are subject to the biennial sweep, which occurs in the even-numbered fiscal years. Given the potential biennial fund sweep, there may not be sufficient cash in the funds to make the required transfer and support existing appropriations out of the funds.

Both the Life Sciences Research Trust Fund (LSRTF) and Healthy Families Trust Fund (HFTF) receive recovery costs from the Tobacco Master Settlement Agreement. The HFTF is subject to the biennial sweep pursuant to §33.080, which is scheduled to occur in FY 2018. The 99th General Assembly appropriated funds from LSRTF and HFTF for various programs in FY 2018 including tele-medicine; prevention and treatment of substance use disorders; and the MO HealthNet program. Any increases in revenue to these funds are traditionally used to offset growth in MO HealthNet expenditures. Similarly, any decrease to these funds would require a general revenue pick-up for any shortfall created in the MO HealthNet program. The Division of

ASSUMPTION (continued)

Budget and Planning estimates all cash available in the HFTF and LSRTF will be expended by FY 2019 using existing appropriations.

Since there is no guarantee that the General Assembly will appropriate such transfers, B&P estimates that the impact to the SSPF from this proposal will be \$42.0 million, beginning in FY19.

Officials at the **DOR** assume this legislation requires the Department to calculate the amount of tax credits based on criteria established in this section and deposit the amounts into specific funds.

Officials at the **Department of Health and Senior Services** assume the Missouri Senior Services Protection (MSSP) fund as defined in §208.1050, is required to be allocated for services for low-income seniors and people with disabilities. DHSS assumes for fiscal note purposes that it would use the \$5.5 million transferred to MSSP from other funds to provide services for low-income seniors and people with disabilities. DHSS assumes the intent is to restore cuts to home and community based services for seniors and people with disabilities that were implemented in the FY 2018 budget.

The legislation also directs the Director of DOR beginning July 1, 2018, to make future deposits into the MSSP based on a formula included in the legislation. DHSS is deferring to DOR to calculate the annual revenues to the MSSP. DHSS also is assuming that it will expend from the MSSP in future years the amount of funds transferred in to the MSSP for home and community based services resulting in a zero balance for MSSP each year.

The DHSS assumes the Nursing Facility Quality of Care Fund (NFQC) primary sources of revenue are civil monetary penalties (CMPs) and licensing fees. CMPs are imposed against skilled nursing facilities, nursing facilities, and dually-certified facilities that do not comply with federal Medicare and Medicaid participation requirements. The federal Centers for Medicare and Medicaid Services (CMS) returns a portion of CMP collections to the states in which they were imposed. By CMS requirements, the CMP funds can only be used to support activities that benefit nursing facility residents and protect or improve their quality of care/life. Roughly 50 percent of NFQC revenues result from CMPs. If these funds were used for other purposes per the proposed legislation, the federal government is likely to require repayment by the state. The repayment would need to be made from the General Revenue Fund.

NFQC revenues from licensing fees are used by the DHSS to conduct inspections and surveys of long-term care facilities, and providing training and technical assistance to long-term care

ASSUMPTION (continued)

facilities. In order to accomplish these purposes, other state entities spend from the NFQC besides DHSS (Department of Social Services and OA-ITSD). The department assumes these functions would be expected to continue. Therefore, the department assumes appropriations from the General Revenue Fund-up to \$2 million-would be made available to cover whatever costs the NFQC Fund could not support in the year that the \$2,000,000 transfer occurred.

DHSS assumes the Missouri Public Health Services Fund (MOPHS) funds are used for:

- operating the Missouri Vital Records System (issuance of birth and death certificates, etc.);
- testing all Missouri newborns for genetic and/or metabolic disorders;
- contracting with tertiary centers to provide follow-up for all abnormal newborn screenings that require immediate follow up for confirmation of diagnosis and treatment;
- courier transportation of specimens from hospitals and local public health agencies for laboratory analyses;
- cervical cancer screenings;
- planning, preparing and response activities related to radiological emergencies in the state;
- testing for sexually transmitted diseases;
- lead licensing and accreditation activities;
- on-site sewage system installation, inspection and permitting; and
- water testing activities.

No alternative revenues are available to support these programs. Because these services are critical to the health and safety of Missourians, the department assumes these functions would be expected to continue. Therefore, the department assumes appropriations from the General Revenue Fund-up to \$1 million-would be made available to cover whatever costs the MOPHS Fund could not support in the year that the \$1,000,000 transfer occurred. If such funding was not provided, the activities listed above would cease. The impact would be severe, especially on newborns. Failure to diagnose genetic or metabolic disorders within days of birth could be devastating, resulting in developmental disabilities or death. It should be noted that the State Public Health Laboratory is preparing to add the conditions of spinal muscular atrophy and Hunter syndrome by January 1, 2019 as required by CCS SB 50 (2017). Complying with the deadline for implementing that testing would not be possible unless General Revenue Fund appropriations were made to offset the \$1 million transfer this proposal requires.

Officials at the **Office of the State Treasurer** assume there is no fiscal impact from this proposal.

ASSUMPTION (continued)

Officials at the **Department of Social Services** defer to B&P for this fiscal impact on the Healthy Families Trust Fund and the Life Sciences Research Trust Fund. They also defer to the Department of Health and Senior Services for the impact to the Nursing Facility Quality of Care Fund.

Officials at the **Department of Mental Health** defer to B&P for fiscal impact.

Oversight notes that §208.1050.2, requires a transfer by the Department of Revenue to the Missouri Senior Services Protection Fund each year beginning in FY 2019. Oversight verified with the Office of the State Treasurer that the Missouri Senior Services Protection Fund closed in March 15, 2014. However, since this fund still exists in statutes it can be reopened to accept funds.

Oversight notes that §208.1050.2, requires a one-time transfer of \$2 million from the Nursing Facility Quality Care Fund, \$1.5 million from the Healthy Families Trust Fund, \$1 million from the Life Sciences Research Fund and \$1 million from the Missouri Public Health Services Fund to the Missouri Senior Services Protection Fund by July 1, 2018 (FY 2018). For informational purposes, Oversight is showing the ending balance in these funds as of June 30, 2017:

Nursing Facility Quality Care Fund	\$3,987,405.31
Healthy Families Trust Fund	\$47,853,132.25
Life Sciences Research Fund	\$15,621,337.26
Missouri Public Health Services Fund	\$2,975,825.43
Missouri Senior Services Protection Fund	\$0

Oversight notes this proposal contains an emergency clause and if adopted could result in costs or money transfers in FY 2018. Oversight will show those potential costs in this fiscal note. Additionally, due to the possible complications of the fund sweeps, Oversight will show the impact as \$0 (no fund sweep occurs) to the amount projected.

Section 1

Officials at the **Department of Social Services** assume this legislation requires funds appropriated for a reimbursement rate increase for nursing homes in section 11.470 of HB 11 from the ninety-ninth general assembly be expended by June 30, 2018. This would require MO HealthNet to raise nursing home rates (by \$30,979,550 total, \$11,072,091 Missouri Senior Services Protection Fund) which would require that a state plan amendment (SPA) be approved by the Centers for Medicare and Medicaid Services. A SPA will require a significant time frame to obtain approval, normally in excess of six months. This funding is in the FY 2018

ASSUMPTION (continued)

Appropriations House Bill section 11.470. Even if this legislation is enacted during the first months of the coming legislative session, it would be difficult to obtain SPA approval prior to June 30, 2018.

DSS assumes that because there is no ongoing revenue source for the Missouri Senior Services Protection Fund, if the SPA is approved and the rate increase is implemented in FY 2018, General Revenue and Federal Funds would need to be appropriated to continue the rate increase into future Fiscal Years. If another funding source is not appropriated, DSS assumes the Nursing Facility rates would revert back to the existing rates.

Oversight notes that this section would require the Department of Social Services to spend all their funding appropriated from the increase in the MO HealthNet fee-for-service reimbursement rate to nursing homes by June 30, 2018. Oversight notes the appropriation and spending of the funds is a budget issue and will not be reflected in the fiscal note.

Section 2

Oversight notes that this section would require the Department of Health and Senior Services to spend all their funding appropriated from the increase in the MO HealthNet fee-for-service reimbursement rate to home and community based providers by June 30, 2018. Oversight notes the appropriation and spending of the funds is a budget issue and will not be reflected in the fiscal note.

**FISCAL IMPACT -
 State Government**

	FY 2018	FY 2019	FY 2020	Fully Implemented (FY 2021)
GENERAL REVENUE				
<u>Additional Revenue</u>				
Change in the Senior Citizens Property Tax Credit		\$0 or	\$0 or	\$0 or
§135.010- 135.030	\$0	\$42,000,000	\$42,000,000	\$42,000,000
 <u>Transfer Out - to the MO Senior Services Protection Fund all revenue from Senior Citizens Property Tax Credit</u>		\$0 or	\$0 or	\$0 or
§208.1050.2	<u>\$0</u>	<u>(\$42,000,000)</u>	<u>(\$42,000,000)</u>	<u>(\$42,000,000)</u>
 ESTIMATED NET EFFECT ON GENERAL REVENUE	 <u>\$0</u>	 <u>\$0</u>	 <u>\$0</u>	 <u>\$0</u>

FISCAL IMPACT -
State Government
 (continued)

Fully
 Implemented
 (FY 2021)

**NURSING
 FACILITY
 QUALITY CARE
 FUND**

Transfer Out - one
 time transfer to MO
 Senior Services
 Protection Fund

	FY 2018	FY 2019	FY 2020	Fully Implemented (FY 2021)
	\$0 or <u>(\$2,000,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**ESTIMATED NET
 EFFECT ON THE
 NURSING
 FACILITY
 QUALITY CARE
 FUND**

	\$0 or <u>(\$2,000,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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**HEALTHY
 FAMILIES
 TRUST FUND**

Transfer Out - one
 time transfer to MO
 Senior Services
 Protection Fund

	\$0 or <u>(\$1,500,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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**ESTIMATED NET
 EFFECT ON THE
 HEALTHY
 FAMILIES
 TRUST FUND**

	\$0 or <u>(\$1,500,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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FISCAL IMPACT -
State Government
 (continued)

Fully
 Implemented
 (FY 2021)

FY 2018

FY 2019

FY 2020

**LIFE SCIENCES
 RESEARCH
 FUND**

Transfer Out - one
 time transfer to MO
 Senior Services
 Protection Fund

\$0 or
(\$1,000,000)

\$0

\$0

\$0

**ESTIMATED NET
 EFFECT ON THE
 LIFE SCIENCES
 RESEARCH
 FUND**

\$0 or
(\$1,000,000)

\$0

\$0

\$0

**MISSOURI
 PUBLIC HEALTH
 SERVICES FUND**

Transfer Out - one
 time transfer to MO
 Senior Services
 Protection Fund

\$0 or
(\$1,000,000)

\$0

\$0

\$0

**ESTIMATED NET
 EFFECT ON THE
 MISSOURI
 PUBLIC HEALTH
 SERVICES FUND**

\$0 or
(\$1,000,000)

\$0

\$0

\$0

FISCAL IMPACT -
State Government
 (continued)
MO SENIOR
SERVICES
PROTECTION
FUND

Fully
 Implemented
 (FY 2021)

Transfer In - General
 Revenue from the
 Senior Citizens
 Property Tax Credit
 §208.1050.2

FY 2018

FY 2019

FY 2020

		\$0 or	\$0 or	\$0 or
	\$0	\$42,000,000	\$42,000,000	\$42,000,000

Transfer In- one time
 transfers:

Nursing Facility Quality Care Fund	\$0 or \$2,000,000
Healthy Families Trust Fund	\$0 or \$1,500,000
Life Sciences Research Fund	\$0 or \$1,000,000
Missouri Public Health Services Fund	<u>\$0 or \$1,000,000</u>
<u>Total - one time</u> transfers	\$0 or \$5,500,000

Expenditures -

Services for low income seniors	\$0 or <u>(\$5,000,000)</u>	\$0 or <u>(\$42,000,000)</u>	\$0 or <u>(\$42,000,000)</u>	\$0 or <u>(\$42,000,000)</u>
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ESTIMATED NET
EFFECT ON THE
MO SENIOR
SERVICES
PROTECTION
FUND

	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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<u>FISCAL IMPACT -</u> <u>Local Government</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Fully</u> <u>Implemented</u> <u>(FY 2021)</u>
	<u>\$0</u>	<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

This act modifies the Senior Citizens Property Tax Credit for claimants who are claiming the credit as a resident citizen of at least 65 years of age by reducing the maximum allowed credit from \$1,100 to \$750 for homeowners and from \$750 to \$450 for renters. (§135.025)

This act also reduces the maximum income threshold for claimants who are claiming the credit as a resident citizen of at least 65 years of age to 100% of federal poverty level, and reduces the minimum base for such applicants from \$14,300 to \$5,000. (§135.030)

The definition of "claimant" is also modified to exclude from eligibility a taxpayer who is receiving federal or state housing assistance, a taxpayer who lives in tax-exempt non-profit housing, and a taxpayer who lives in a skilled nursing facility.

The definition of "rent constituting property taxes accrued" is modified for claimants who are claiming the credit as a resident citizen of at least 65 years of age by reducing the amount from 20% of gross rent paid to 8% of gross rent paid. (§135.010)

This act also requires the Director of the Department of Revenue to calculate the amount of tax credits claimed under the Senior Citizens Property Tax Credit during calendar year 2016 as such program existed on January 1, 2018, and subtract from such amount the amount of tax credits which would have been claimed in such year under the provisions of this act. Such difference shall annually be deposited in the Missouri Senior Services Protection Fund. By July 1, 2018, the Treasurer shall also perform a one-time transfer into the Missouri Senior Services Protection Fund of \$2 million from the Nursing Facility Quality of Care Fund, \$1.5 million from the Healthy Families Trust Fund, \$1 million from the Life Sciences Research Trust Fund, and \$1 million from the Missouri Public Health Services Trust Fund. (§208.1050)

FISCAL DESCRIPTION (continued)

The Department of Social Services shall expend the funds appropriated in section 11.470 of CCS/SCS/HCS/HB 11 (2017) to increase the MO HealthNet fee-for-service reimbursement rate to nursing homes by June 30, 2018. (§1)

The Department of Health and Senior Services shall expend the funds appropriated in sections 10.806 and 10.808 of CCS/SCS/HCS/HB 10 (2017) to increase the MO HealthNet fee-for-service reimbursement rate to home and community based providers by June 30, 2018. (§2)

This act contains an emergency clause.

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

Department of Health and Senior Services
Department of Mental Health
Department of Revenue
Department of Social Services
Office of Administration
Division of Budget and Planning
Office of the State Treasurer
University of Missouri's Economic and Policy Analysis Research Center

Ross Strobe



Acting Director
January 18, 2018