

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3119S.01I
 Bill No.: SB 1062
 Subject: Taxation and Revenue - Sales and Use; Political Subdivisions
 Type: Original
 Date: March 22, 2024

Bill Summary: This proposal exempts the sale of food from sales tax.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2025***	FY 2026	FY 2027	Fully Implemented (FY 2030)
General Revenue*	(\$5,212,440)	(\$6,949,920)	(\$6,994,920)	(\$6,994,920)
Total Estimated Net Effect on General Revenue	(\$5,212,440)	(\$6,949,920)	(\$6,994,920)	(\$6,994,920)

* Oversight notes the loss to general revenue represents the forgone 1% collection fee from DOR no longer collecting sales tax on food on behalf of local political subdivisions. Additionally, Oversight has reflected the fiscal impact as the sales of food being exempt from local taxation as of the effective date of this bill – Subdivisions 144.014.1(1) (immediate exemption) and 144.014.1(2) (exemption occurring over 4 equal installments) appear to be contradictory.

***The fiscal impact for FY2025 is lesser because FY2025 is a partial year (9 months)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2030)
School District Trust Fund (0688)	(\$126,779,139)*	(\$169,038,852)	(\$169,038,852)	(\$169,038,852)
Parks and Soils State Sales Tax Fund(s) (0613 & 0614)	(\$12,677,914)*	(\$16,903,885)	(\$16,903,885)	(\$16,903,885)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2030)
Conservation Commission Fund (0609)	(\$15,847,392)*	(\$21,129,856)	(\$21,129,856)	(\$21,129,856)
Total Estimated Net Effect on Other State Funds	(\$155,304,445)*	(\$207,072,593)	(\$207,072,593)	(\$207,072,593)

*The fiscal impact for FY2025 is lesser because FY2025 is a partial year (9 months)
 Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2030)
Total Estimated Net Effect on All Federal Funds	\$0	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2030)
Total Estimated Net Effect on FTE	0	0	0	\$0

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2025	FY 2026	FY 2027	Fully Implemented (FY 2030)
Local Government	(\$552,794,131)	(\$737,058,841)	(\$737,058,841)	(\$737,058,841)

*The fiscal impact for FY2025 is lesser because FY2025 is a partial year (9 months). Additionally, Oversight has reflected the fiscal impact as the sales of food being exempt from local taxation as of the effective date of this bill – Subdivisions 144.014.1(1) (immediate exemption) and 144.014.1(2) (exemption occurring over 4 equal installments) appear to be contradictory.

FISCAL ANALYSIS

ASSUMPTION

Section 144.014 Food Sales Tax Exemption

Officials from the **Department of Revenue (DOR)** note in Section 144.020 items that are sold are subject to state and local sales and use tax. The state sales tax is 4.225%. That sales tax is broken down as:

General Revenue	3%
School District	1%
Conservation Commission	.125
Parks, Soil & Water Funds	.1%

In 1997, Section 144.014 was adopted and it exempted the collection of the 3% general revenue portion of the state sales tax on food products identified by the SNAP program, while leaving the remaining 1.225% state sales tax in place. Additionally, food items not identified under the SNAP program (like food in restaurants) retained the 4.225% general state sales tax rate.

Section 144.014.1(1) of this proposal would exempt SNAP identified food from the remaining 1.225% state sales tax rate starting August 28, 2024. This proposal leaves the 4.225% rate on foods not identified under the SNAP program. Additionally, it exempts the local sales tax on food starting August 28, 2024.

This proposal adds language in Section 144.014.1(2) wanting to reduce the local sales tax over a period of years starting January 1, 2025. Since the local sales tax is eliminated as of August 28, 2024, this section is unnecessary.

It should be noted that sales tax is distributed one month behind the collection. Therefore, DOR will show the loss of 9 months in the first fiscal year (FY 2025).

The Department notes that in FY 2023 food reported \$16,903,885,153 in taxable sales. Therefore, the School District Trust Fund received \$169,038,852, the Conservation Commission Fund received \$21,129,856 and the Park, Soil & Water Funds received \$16,903,885 in state sales tax.

In an effort to bring more transparency to the public, DOR began a process to create a system that would allow the posting of the local food sales tax distributed to local political subdivision's to be placed on the department's website. In setting up that process, it was determined that a report generated for the DOR's Legislative Team and used for calculating fiscal notes over the last several years, could provide the base of the new reporting system. In working with the report, the sales tax bureau found that the report was not pulling and calculating the data correctly for that report. The report used by the Legislative Team was revised causing fiscal notes this year to have noticeable different numbers than the past.

The Department notes the estimated local sales tax collected by type of district.

District	Total Local Tax
City	\$378,077,407.54
TIF	\$8,768,833.50
County	\$280,672,574.72
District (all other pol sub)	\$69,540,025.68
Total	\$737,058,841.44

The Department is allowed to retain a 1% collection fee off some of the local sales and use tax they collect. Community Improvement Districts (CID), Transportation Development Districts (TDD) and Port Authority Districts do not have the 1% retained even those most other districts do. For those districts in which they collect the 1% fee they assume a loss to general revenue of \$5,212,440 in FY 2025 and \$6,949,920 in FY 2026 and beyond from the 1% fee.

The expected revenue loss to the State and local political subdivision funds is estimated at:

Table 2: Estimated Loss by Fund

<u>State Fund</u>		
	FY 2025 (9 Months)	FY 2026
GR (1% fee)	(\$5,212,440)	(\$6,949,920)
Education	(\$126,779,139)	(\$169,038,852)
Conservation	(\$15,847,392)	(\$21,129,856)
DNR	(\$12,677,914)	(\$16,903,885)
Total State Loss	(\$155,510,493)	(\$207,347,325)
<u>Local Funds</u>		
City	(\$283,558,056)	(\$378,077,408)
TIF	(\$6,576,625)	(\$8,768,834)
County	(\$210,504,431)	(\$280,672,575)
CID	(\$16,620,578)	(\$22,160,771)
TDD	(\$14,919,835)	(\$19,893,113)
Ambulance	(\$10,516,404)	(\$14,021,873)
Fire	(\$4,278,286)	(\$5,704,382)
Emergency	(\$2,651,487)	(\$3,535,316)
Other	(\$3,168,428)	(\$4,224,570)
Total Local Loss	(\$552,794,131)	(\$737,058,841)

In order to implement this change, the Department will need to modify the department’s sales tax forms (\$7,138), update the department’s website and computer programs (\$1,785) for an estimated cost of \$8,923. Additionally, notice to their vendors would occur using various means.

Oversight assumes the Department of Revenue is provided with core funding to handle a certain amount of activity each year. Oversight assumes DOR could absorb the costs 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 Administration - Budget and Planning (B&P)** note this proposal would exempt food from state sales tax beginning August 28, 2024. B&P notes that currently the state tax rate on non-prepared food is 1.225%; with 1% going to the School District Trust Fund, 0.125% going to Conservation, and 0.1% going to the Parks, Soil and Water Funds.

Local Sales Tax Issue

This proposal attempts to reduce the local sales tax on food over several years, beginning January 1, 2025. Per subsection 2, the local tax on food shall be reduced in four equal increments over four years and beginning January 1, 2029, there shall be no local tax on food. B&P assumes that the four equal reductions are 20% (2025), 40% (2026), 60% (2027), and 80% (2028).

However, B&P notes that subsection 2 states that "...the rate of sales tax imposed on all retail sales of food pursuant to the local sales tax law as defined in section 32.085 and section 238.235...". Both section 32.085 and section 238.235 only apply to items taxable under sections 144.010 to 144.525 (sales tax). Subsection 1 of this proposal exempts food from Chapter 144 (sales and use tax).

Therefore, it is not clear whether this proposal would immediately exempt food from both state and local taxes (subsection 1), or if the reduction in local sales tax would be allowed to occur (subsection 2). In addition, B&P notes that the immediate exemption would begin August 28, 2024; while the tax reduction would not begin until January 1, 2025. For the purpose of this fiscal note, B&P will show the potential local impact as "or".

Estimated Impact

In FY23, state sales tax collections on food was \$207,072,593. B&P estimates that approximately \$169,038,852 of those collections were distributed to the School District Trust Fund, \$15,847,382 to Conservation, and \$12,677,914 to the Parks, Soil and Water Funds.

Based on information from DOR, during FY23 \$737,058,841 in local sales tax money was collected from the retail sale of food. The following table shows the amounts collected by district type

Table 1: Local Food Sales Tax
Collections, FY23

District	Sales Tax
City	\$378,077,408
City - TIF	\$8,768,834
County	\$280,672,575
CID	\$22,160,771
TDD	\$19,893,113
Ambulance	\$14,021,873

Fire Protection	\$5,704,382
Emergency Services	\$3,535,316
Other Districts	\$4,224,570

B&P notes that “other districts” include hospital districts, port improvement districts, library districts, jail districts, and zoological districts. B&P also notes that sales tax distributions are one month behind collections.

B&P further notes that DOR is granted a 1% collection fee on sales taxes distributed to local jurisdictions, except CIDs, TDDs, and Port Improvement districts. Therefore, this proposal could reduce general revenue by \$579,160 (local tax reduced) or by \$5,212,440 (local immediately exempt) in FY25. Once fully implemented, this proposal may reduce general revenue by \$6,949,920 annually.

Therefore, B&P estimates that this provision may reduce TSR by \$155,883,605 (local tax reduced) or by \$160,516,885 (local immediately exempt) in FY25. Once fully implemented, this proposal could reduce TSR by \$214,022,513 annually.

This proposal could also reduce local sales tax collections by \$61,421,570 (local tax reduced) or by \$552,794,131 (local immediately exempt) in FY25. Once fully implemented, this proposal could reduce local sales tax collections by \$737,058,841. Table 2 shows the estimated impact by state and local fund.

Table 2: Estimated Grocery Tax Loss by Fund

<u>State Fund</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>
GR (1% fee)	or	(\$579,160)	or	(\$1,969,144)	or	(\$3,359,128)
		(\$5,212,440)		(\$6,949,920)		(\$6,949,920)
Education		(\$126,779,139)		(\$169,038,852)		(\$169,038,852)
Conservation		(\$15,847,392)		(\$21,129,856)		(\$21,129,856)
DNR		(\$12,677,914)		(\$16,903,885)		(\$16,903,885)
Total State Loss	or	(\$155,883,605)	or	(\$209,041,737)	or	(\$210,431,721)
		(\$160,516,885)		(\$214,022,513)		(\$214,022,513)
<u>Local Funds</u>		<u>FY 2025</u>		<u>FY 2026</u>		<u>FY 2027</u>
City	or	(\$31,506,451)	or	(\$107,121,932)	or	(\$182,737,414)
		(\$283,558,056)		(\$378,077,408)		(\$378,077,408)
City - TIF	or	(\$730,736)	or	(\$2,484,503)	or	(\$4,238,270)

		(\$6,576,625)	(\$8,768,834)	(\$8,768,834)
County	or	(\$23,389,381) (\$210,504,431)	or	(\$79,523,896) (\$280,672,575)
CID	or	(\$1,846,731) (\$16,620,578)	or	(\$6,278,885) (\$22,160,771)
TDD	or	(\$1,657,759) (\$14,919,835)	or	(\$5,636,382) (\$19,893,113)
Ambulance	or	(\$1,168,489) (\$10,516,404)	or	(\$3,972,864) (\$14,021,873)
Fire	or	(\$475,365) (\$4,278,286)	or	(\$1,616,241) (\$5,704,382)
Emergency	or	(\$294,610) (\$2,651,487)	or	(\$1,001,673) (\$3,535,316)
Other	or	(\$352,048) (\$3,168,428)	or	(\$1,196,962) (\$4,224,570)
Total Local Loss	or	(\$61,421,570) (\$552,794,131)	or	(\$208,833,338) (\$737,058,841)
				(\$356,245,107) (\$737,058,841)

Table 2: Estimated Grocery Tax Loss by Fund (cont.)

<u>State Fund</u>		<u>FY 2028</u>		<u>FY 2029</u>		<u>FY 2030</u>
GR (1% fee)	or	(\$4,749,112) (\$6,949,920)	or	(\$6,139,096) (\$6,949,920)		(\$6,949,920)
Education		(\$169,038,852)		(\$169,038,852)		(\$169,038,852)
Conservation		(\$21,129,856)		(\$21,129,856)		(\$21,129,856)
DNR		(\$16,903,885)		(\$16,903,885)		(\$16,903,885)
Total State Loss	or	(\$211,821,705) (\$214,022,513)	or	(\$213,211,689) (\$214,022,513)		(\$214,022,513)
<u>Local Funds</u>		<u>FY 2028</u>		<u>FY 2029</u>		<u>FY 2030</u>
City	or	(\$258,352,895) (\$378,077,408)	or	(\$333,968,377) (\$378,077,408)		(\$378,077,408)
City - TIF	or	(\$5,992,036) (\$8,768,834)	or	(\$7,745,803) (\$8,768,834)		(\$8,768,834)
County	or	(\$191,792,926)	or	(\$247,927,441)		(\$280,672,575)

		(\$280,672,575)		(\$280,672,575)	
CID	or	(\$15,143,194)	or	(\$19,575,348)	(\$22,160,771)
		(\$22,160,771)		(\$22,160,771)	
TDD	or	(\$13,593,628)	or	(\$17,572,250)	(\$19,893,113)
		(\$19,893,113)		(\$19,893,113)	
Ambulance	or	(\$9,581,613)	or	(\$12,385,987)	(\$14,021,873)
		(\$14,021,873)		(\$14,021,873)	
Fire	or	(\$3,897,994)	or	(\$5,038,871)	(\$5,704,382)
		(\$5,704,382)		(\$5,704,382)	
Emergency	or	(\$2,415,800)	or	(\$3,122,863)	(\$3,535,316)
		(\$3,535,316)		(\$3,535,316)	
Other	or	(\$2,886,790)	or	(\$3,731,704)	(\$4,224,570)
		(\$4,224,570)		(\$4,224,570)	
Total Local Loss	or	(\$503,656,876)	or	(\$651,068,644)	(\$737,058,841)
		(\$737,058,841)		(\$737,058,841)	

Oversight notes the **B&P** included all sales from all local political subdivisions for purposes of the calculation of the impact shown above, except for calculation of the 1% collection fee by DOR where TDD, CID, and Port Authority sales are not included within the calculation.

Therefore, in FY 2026 the total loss for calculation of 1% collection fee that DOR will no longer obtain is **\$6,949,919.67** [\$737,058,841 – \$22,160,771(CID) - \$19,575,348- \$12,990 (Port Authority)]. In FY 2025 the 1% collection is **\$5,212,440** (\$6,949,920 x (9/12)).

Oversight notes B&P is unsure whether this proposal would immediately exempt food from both state and local sales taxes (subsection 1), or if the reduction in local sales tax would be allowed to occur incrementally (subsection 2). Based on language changes in §144.014.1, Oversight will reflect immediate impact where food is exempt from taxation at the local and the state level beginning in FY 2025.

Officials from the **Missouri Department of Conservation** assume an unknown fiscal impact. The Conservation Sales Tax funds are derived from one-eighth of one percent sales and use tax pursuant to Article IV Section 43 (a) of the Missouri Constitution. The Department defers to the Department of Revenue as it is responsible for tax collection and would be better able to estimate the anticipated fiscal impact that would result from this proposal.

Oversight notes that the Conservation Sales Tax funds are derived from one-eighth of one percent sales and use tax of the Missouri Constitution, thus MDC=s sales taxes are constitutional mandates. Oversight assumes the proposed sales tax exemption may decrease the amount of sales

tax revenue distributed to this fund. Therefore, Oversight will reflect the B&P's fiscal impact estimates for MDC's funds.

Officials from the **Department of Natural Resources** defer to the **Department of Revenue** for the potential fiscal impact of this proposal.

Oversight notes the Park, Soil, and Water Sales Tax funds are derived from the one-tenth of one percent sales and use tax pursuant to Article IV Section 47 (a) thus DNR's sales taxes are constitutional mandates. The proposed exemption of food from sales tax would reduce the amount of sales tax distributed to this fund. Therefore, Oversight will reflect the B&P's fiscal impact estimates for DNR's funds.

Officials from the **City of Columbia** assume based on the projected sale and the proportion of sales tax of 15%, upon passing this legislature, the City of Columbia is expected to lose around \$2.5 million annually for the first 4 years beginning in 2025. The City of Columbia's revenue may decline by at least \$9 million annually from 2029 onwards. This bill will substantially impact the City's basic functionality, including public safety, health, and public works.

Officials from the **City of Kansas City** assume this legislation will have a estimated negative fiscal impact of \$36.08 million for groceries.

Officials from the **City of St. Louis** state the proposed legislation would exempt the purchase of food from all local sales taxes over a four year period beginning January 1, 2025. Reduced in equal installments, all sales taxes on food purchases would be eliminated by January 1, 2029. The total estimated amount of sales tax revenue from food purchases in most recent fiscal year was \$18.7M. Administrative issues regarding a phased reduction among the different rates aside, over the four year period revenue losses would total \$4.8M in Year 1, \$9.8M in Year 2, \$14.9M in Year 3 and \$20.1M by Year 4, assuming a modest 2% rate of growth for each year

Officials from the **City of Raymore** assume the amount of sales tax collected in calendar year 2023 for the City of Raymore was \$9,982,814. The amount of this sales tax derived from food per the jurisdiction codes ending in "1001" in the city's MyTax download is \$3,135,732 or 31.41% of the city's sales tax revenue. The city includes a large grocery store (Price Chopper), Sam's Club and a Wal-Mart Super Center.

Officials from the **City of Richmond Heights** assume \$1.7 million in reduced revenues.

Officials from the **City of St. Joseph** estimate that an exemption of the retail sale of food from local sales tax would result in a loss of nearly \$10 million in annual revenue, which equates to over 17.6% of total sales tax received.

Officials from the **City of O'Fallon** assume this bill if passed would cost the City of O'Fallon \$4,150,000.00 annually due to the loss of local sales tax of food.

Officials from the **Overland Police Dept.** assume by enacting this legislation, the agency would be extremely impacted. The department is attempting to increase police salaries to be competitive, and if this legislation was passed, not only would salaries not be increased, but the department would probably see a reduction of officers by 20 Percent or more.

The area of Overland is resided by lower income families and the reduction in services would impact them directly by slower response time and less of an ability to handle special problems. The City of Overland itself does not heavily tax its citizens. Wealthier areas do not have the same unique problems that lower income areas have, and the citizens of Overland would, in a sense, be punished by not being able to receive quality services. The savings per family would not be very impactful per grocery visit but would be more impacted by a reduction in public safety services and education. This legislation is damaging to lower income areas.

This legislation defunds public safety and education.

Officials from the **Branson Police Department** assume this will devastate emergency services in Branson. Preliminary estimates for Branson are that the police and fire departments would lose approx. \$1.2 million annually (especially because much of the tax brought in are from tourists). This would result in at least 7 police officers laid off to meet budget. This will negatively impact the community, drive crime up and tourism down.

Officials from the **Phelps County Sheriff**, the **Kansas City Police Dept.**, the **Eureka Fire Protection District (EURE) - St. Louis**, the **St. Louis County Police Dept**, and the **Henry Co. R-I**, each assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Oversight only reflects the responses received from state agencies and political subdivisions; however, other local political subdivisions were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

<u>FISCAL IMPACT –</u> <u>State Government</u>	FY 2025 (9 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2030)
GENERAL REVENUE FUND				
<u>Revenue Reduction -</u> §144.014 - Grocery Sales Tax Exemption (1% fee) p.5-9	(\$5,212,440)	(\$6,949,920)	(\$6,994,920)	(\$6,994,920)

<u>FISCAL IMPACT – State Government</u>	FY 2025 (9 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2030)
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	(\$5,212,440)	(\$6,949,920)	(\$6,994,920)	(\$6,994,920)
SCHOOL DISTRICT TRUST FUND				
<u>Revenue Reduction - §144.014 - Grocery Sales Tax Exemption p.5-9</u>	<u>(\$126,779,139)</u>	<u>(\$169,038,852)</u>	<u>(\$169,038,852)</u>	<u>(\$169,038,852)</u>
ESTIMATED NET EFFECT ON SCHOOL DISTRICT TRUST FUND	(\$126,779,139)	(\$169,038,852)	(\$169,038,852)	(\$169,038,852)
PARKS AND SOILS STATE SALES TAX FUNDS				
<u>Revenue Reduction - §144.014 - Grocery Sales Tax Exemption p.5-9</u>	<u>(\$12,677,914)</u>	<u>(\$16,903,885)</u>	<u>(\$16,903,885)</u>	<u>(\$16,903,885)</u>
ESTIMATED NET EFFECT ON PARKS AND SOILS STATE SALES TAX FUNDS	(\$12,677,914)	(\$16,903,885)	(\$16,903,885)	(\$16,903,885)
CONSERVATION COMMISSION FUND				

<u>FISCAL IMPACT – State Government</u>	FY 2025 (9 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2030)
<u>Revenue Reduction - §144.014 - Grocery Sales Tax Exemption p.5-9</u>	(\$15,847,392)	(\$21,129,856)	(\$21,129,856)	(\$21,129,856)
ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUND	(\$15,847,392)	(\$21,129,856)	(\$21,129,856)	(\$21,129,856)

<u>FISCAL IMPACT – Local Government</u>	FY 2025 (9 Mo.)	FY 2026	FY 2027	Fully Implemented (FY 2030)
<u>Revenue Reduction - §144.014 - Grocery Sales Tax Exemption p.5-9</u>	(\$552,794,131)	(\$737,058,841)	(\$737,058,841)	(\$737,058,841)
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	(\$552,794,131)	(\$737,058,841)	(\$737,058,841)	(\$737,058,841)

FISCAL IMPACT – Small Business

Certain small businesses that sell food as defined in the proposal could be impacted by this proposal.

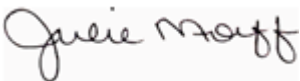
FISCAL DESCRIPTION

Current law taxes retail sales of food, as defined in current law, at a rate of one percent. This act provides that retail sales of food shall be exempt from state sales taxes.

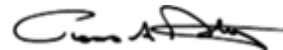
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of Administration - Budget and Planning
Department of Natural Resources
Department of Revenue
Missouri Department of Conservation
City of Kansas City
City of Columbia
City of Raymore
City of Richmond Heights
City of St. Joseph
Phelps County Sheriff
Kansas City Police Dept.
Overland Police Dept.
St. Louis County Police Dept
Eureka Fire Protection District (EURE) - St. Louis
Henry Co. R-I
City of O'Fallon
Branson Police Department



Julie Morff
Director
March 22, 2024



Ross Strobe
Assistant Director
March 22, 2024