

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0447S.05C
Bill No.: SCS for SB 104
Subject: Cities, Towns, and Villages; Taxation and Revenue - Sales and Use
Type: Original
Date: March 20, 2025

Bill Summary: This proposal modifies provisions relating to local taxing jurisdictions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
General Revenue*	\$0	\$0 or up to \$111,029	\$0 or up to \$169,876
Total Estimated Net Effect on General Revenue	\$0	\$0 or up to \$111,029	\$0 or up to \$169,876

*Represents the potential 1% Department of Revenue collection fee, if voters approve the sales tax(es).

** The estimated fiscal impact for fiscal year 2027 is lesser because FY 2027 is a partial year (8 months).

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2026	FY 2027	FY 2028
Total Estimated Net Effect on FTE	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 2026	FY 2027	FY 2028
Ste. Genevieve County	\$0	\$0 or Unknown	\$0 or Unknown
Perry County	\$0	\$0 or Unknown	\$0 or Unknown
Village of Sunrise Beach	\$0	\$0 or up to \$193,088	\$0 or up to \$295,424
City of Hannibal	\$0	\$0 or up to \$1,430,489	\$0 or up to \$2,188,649
City of Sikeston	\$0	\$0 or up to \$1,421,410	\$0 or up to \$2,174,757
City of Moberly	\$0	\$0 or up to \$1,081,226	\$0 or up to \$1,654,277
City of Joplin	\$0	\$0 or up to \$6,113,733	\$0 or up to \$9,354,011
City of Nevada	\$0	\$0 or up to \$752,017	\$0 or up to \$1,150,586
Local Government*	\$0 or Unknown	\$0 or could exceed \$16,353,679**	\$0 or could exceed \$16,817,704

*Pending voter approval.

** The estimated fiscal impact for fiscal year 2027 is lesser because FY 2027 is a partial year (8 months).

FISCAL ANALYSIS

ASSUMPTION

Section 67.1367 - Transient Guest Tax(es)

Officials from the **Department of Revenue (DOR)** note this allows Ste. Genevieve County and Perry County to each take to their voters a transient guest tax. Transient guest taxes are collected by the local political subdivision and not DOR. Therefore, this provision will have no impact.

Officials from the **Office of Administration - Budget and Planning (B&P)** note Section 67.1367.1(1)(b) and (c) allows the Ste. Genevieve County to impose a transient guest tax of no more than 6.0%. Budget and Planning defers to the Ste. Genevieve County on the transient guest tax for specific estimates of actual collection costs.

This proposal allows the Perry County to impose a transient guest tax of no more than 6.0%. Budget and Planning defers to the Perry County on the transient guest tax for specific estimates of actual collection costs.

Section 67.1367.1(2), 2, and 3 – Adds bed and breakfast inns and campground cabins to the sleeping rooms for which transient guest taxes can be charged.

Section 67.1367.4 – Adds bed and breakfast inns and campground cabins to already imposed transient guest taxes without a new ballot measure.

This proposal:

- Has no direct impact on B&P.
- Has no direct impact on general or total state revenues.
- Will not impact the calculation pursuant to Art. X, Sec. 18(e).

Oversight assumes the proposal permits Ste. Genevieve County and Perry County to impose a transient guest tax, upon voter approval.

Oversight does not have information regarding the number of sleeping rooms, occupancy rates and charges. Therefore, **Oversight** will reflect a \$0 (no voter approval) or unknown amount of revenue (ballot proposal passed by the voters) to Ste. Genevieve County and Perry County for this proposal.

Oversight only reflects the responses received from state agencies and political subdivisions; however, Ste. Genevieve County and Perry County 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.

Section 67.2500 & 311.084 - Theater, Cultural Arts & Entertainment District

Officials from the **Department of Revenue (DOR)** note these sections modify who can create an entertainment district. This will not impact DOR.

Officials from the **Office of Administration - Budget and Planning (B&P)** note this provision is intended to allow the establishment of an entertainment district in the Lake of the Ozarks. Any county that borders on or that contains part of a lake with not less than one thousand miles of shoreline is not a demographic description that can be confirmed by B&P.

Section 94.900 - Sales Tax(es) for Public Safety

Officials from the **Department of Revenue (DOR)** note the following:

City of Sunrise Beach

This proposal allows a village with more than four hundred thirty but fewer than four hundred eighty inhabitants and partially located in a county with more than forty thousand but fewer than fifty thousand inhabitants and with a county seat with more than two thousand but fewer than six thousand inhabitants to adopt a sales tax for the purpose of funding public safety. DOR believes this is Sunrise Beach.

DOR records show that Sunrise Beach has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$5,838,331	\$13,526,486	\$15,734,969	\$7,228,722	\$42,328,508
2021	\$7,048,910	\$13,555,591	\$15,540,917	\$8,049,232	\$44,194,651
2022	\$7,048,393	\$14,467,865	\$16,470,014	\$7,610,478	\$45,596,750
2023	\$7,724,185	\$16,244,642	\$20,493,780	\$9,592,952	\$54,055,558

The Department notes this proposal allows up to a one-half of one percent sales tax. For the fiscal impact DOR will assume the one-half of one percent sales tax is adopted. However, for informational purposes DOR is showing how much would be collected if they just chose full one-half percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount the Sunrise Beach would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$57,364,191	\$286,821	\$2,868	\$283,953
2027	\$58,511,475	\$292,557	\$2,926	\$289,632
2028	\$59,681,704	\$298,409	\$2,984	\$295,424

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 general municipal election.

This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be October 1, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Sunrise Beach	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$1,950	\$193,088
2028	\$2,984	\$295,424
*Effective Date 8/28/2025		

City of Hannibal

The legislation states any city with more than sixteen thousand but fewer than eighteen thousand inhabitants and located in more than one county can impose a sales tax for public safety services. DOR believes that the Cities of Hannibal and Sikeston are the ones allowed the sales tax.

DOR records show that the City of Hannibal has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$69,982,368.93	\$87,152,350.18	\$85,155,681.85	\$87,018,478.50	\$329,308,879.46
2021	\$81,082,721.86	\$93,364,299.02	\$92,954,006.96	\$97,111,124.68	\$364,512,152.52
2022	\$81,170,292.21	\$100,642,087.33	\$100,479,879.44	\$102,098,456.41	\$384,390,715.39
2023	\$93,944,023.14	\$105,473,477.82	\$98,614,294.11	\$102,438,199.94	\$400,469,995.01

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Hannibal would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$424,981,962	\$2,124,910	\$21,249	\$2,103,661
2027	\$433,481,602	\$2,167,408	\$21,674	\$2,145,734
2028	\$442,151,234	\$2,210,756	\$22,108	\$2,188,649

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 general municipal election. This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be

October 1, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Hannibal	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$14,449	\$1,430,489
2028	\$22,108	\$2,188,649
*Effective Date 8/28/2025		

City of Sikeston

DOR records show that the City of Sikeston has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$77,014,327.29	\$87,785,994.44	\$83,655,316.11	\$84,822,741.37	\$333,278,379.21
2021	\$88,403,514.59	\$95,942,003.77	\$93,652,632.85	\$100,823,372.16	\$378,821,523.37
2022	\$90,545,427.58	\$98,830,654.31	\$97,693,783.35	\$99,809,523.86	\$386,879,389.10
2023	\$98,404,739.52	\$101,042,378.99	\$97,451,516.39	\$101,029,487.09	\$397,928,121.99

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Sikeston would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$422,284,506	\$2,111,423	\$21,114	\$2,090,308
2027	\$430,730,197	\$2,153,651	\$21,537	\$2,132,114
2028	\$439,344,801	\$2,196,724	\$21,967	\$2,174,757

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 general municipal election. This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be October 1, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Sikeston	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$14,358	\$1,421,410
2028	\$21,967	\$2,174,757

*Effective Date 8/28/2025

City of Moberly

The legislation states any city with more than twelve thousand five hundred but fewer than fourteen thousand inhabitants and located in a county seat with more than twenty-two thousand but fewer than twenty-five thousand and with a county seat with more than nine hundred but fewer than one thousand four hundred inhabitants can impose a sales tax for public safety services. DOR believes that the City of Moberly is the one allowed the sales tax.

DOR records show that the City of Moberly has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$55,859,356.06	\$66,129,963.24	\$63,232,963.70	\$64,320,765.28	\$249,543,048.28
2021	\$64,437,630.42	\$69,254,646.34	\$68,914,973.65	\$73,071,081.41	\$275,678,331.82
2022	\$65,016,796.49	\$72,708,115.63	\$73,181,876.80	\$76,137,546.66	\$287,044,335.58
2023	\$71,062,661.33	\$76,973,260.28	\$76,239,424.62	\$78,417,427.60	\$302,692,773.83

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Moberly would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$321,219,993	\$1,606,100	\$16,061	\$1,590,039
2027	\$327,644,393	\$1,638,222	\$16,382	\$1,621,840
2028	\$334,197,281	\$1,670,986	\$16,710	\$1,654,277

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 general municipal election. This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be October 1, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Moberly	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$10,921	\$1,081,226
2028	\$16,710	\$1,654,277
*Effective Date 8/28/2025		

City of Joplin

The legislation states any city with more than fifty-one thousand but fewer than fifty-eight thousand inhabitants and located in more than one county can impose a sales tax for public safety services. DOR believes that the City of Joplin is the one allowed the sales tax.

DOR records show that the City of Joplin has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$333,332,340.53	\$350,430,676.71	\$379,642,023.94	\$411,620,125.33	\$1,475,025,166.51
2021	\$397,523,397.19	\$434,444,664.37	\$400,127,308.43	\$427,402,675.08	\$1,659,498,045.07
2022	\$384,224,088.04	\$430,650,070.85	\$436,430,186.68	\$447,415,995.47	\$1,698,720,341.04
2023	\$395,327,695.61	\$434,284,211.14	\$425,811,465.94	\$456,135,462.81	\$1,711,558,835.50

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Joplin would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$1,816,319,929	\$9,081,600	\$90,816	\$8,990,784
2027	\$1,852,646,327	\$9,263,232	\$92,632	\$9,170,599
2028	\$1,889,699,254	\$9,448,496	\$94,485	\$9,354,011

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 general municipal election. This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be October 1, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Joplin	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$61,755	\$6,113,733
2028	\$94,485	\$9,354,011
*Effective Date 8/28/2025		

City of Nevada

The legislation states any city with more than eight thousand but fewer than nine thousand inhabitants and that is the county seat of a county with more than nineteen thousand but fewer than twenty-two thousand inhabitants can impose a sales tax for public safety services. DOR

believes that the City of Nevada is the one allowed the sales tax.

DOR records show that the City of Nevada has taxable sales of:

Fiscal Year	Jul-Sept	Oct-Dec	Jan-Mar	April- June	Total
2020	\$38,208,694.67	\$44,612,841.38	\$43,665,437.02	\$42,989,997.53	\$169,476,970.60
2021	\$43,931,886.61	\$49,116,769.20	\$46,410,825.68	\$48,826,592.05	\$188,286,073.54
2022	\$43,446,517.76	\$51,704,817.34	\$51,124,401.71	\$52,879,021.88	\$199,154,758.69
2023	\$48,624,132.46	\$53,461,869.83	\$51,767,031.79	\$56,676,504.57	\$210,529,538.65

The Department notes this proposal allows a one-half of one percent sales tax. Using the taxable sales and a 2% inflation rate in the future, DOR calculated the amount that Nevada would collect, and the fee retained by DOR as:

Fiscal Year	Total Sales	Total Collections	DOR 1% Fee	Final Collection
2026	\$223,415,631	\$1,117,078	\$11,171	\$1,105,907
2027	\$227,883,943	\$1,139,420	\$11,394	\$1,128,026
2028	\$232,441,622	\$1,162,208	\$11,622	\$1,150,586

DOR notes that this proposal would become effective on August 28, 2025, and the first election this issue could be presented to the voters would be the April 2026 general municipal election. This sales tax would become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax, which is estimated to be October 1, 2026 (FY 2027) if adopted by the voters. Sales tax is remitted one month behind collection of the tax, so DOR estimates an impact for FY 2027 of 8 months.

Nevada	1/2 of 1% Tax	
Fiscal Year	DOR 1%	Local Collection
2026	\$0	\$0
2027 (8 months)	\$7,596	\$752,017
2028	\$11,622	\$1,150,586
*Effective Date 8/28/2025		

If any of these cities pass a sales tax the Department will need to make changes to the department's Revenue Premier system, Rate Manager system, MyTax portal system, Avalara Sales and use tax rate map, and website changes. These changes are estimated at \$1,832 per system change (\$7,328) per city that passes the sales tax.

Oversight notes DOR anticipates administrative costs of (\$7,328) per city that passes the sales tax. Therefore, Oversight will show a range of potential costs to DOR of \$0 (not approved by voters) up to (\$43,968) (\$7,328 x 6 cities).

Officials from the **Office of Administration - Budget and Planning (B&P)** note Section 94.900.1(1) - The bill allows the following political subdivisions to establish a 0.5% sales tax for the purpose of public safety.

- (n) – The Village of Sunrise Beach
- (o) – The Cities of Hannibal and Sikeston
- (p) – The City of Moberly
- (q) – The City of Joplin
- (r) – The City of Nevada

B&P defers to the local government for the fiscal impact. DOR's retained collection fee will increase TSR because DOR will be able to collect its 1% administration fee for handling the collection and to DOR for more specific estimates of actual collection costs.

Section 311.084 - Entertainment District Special License

Officials from the **Office of Administration - Budget and Planning (B&P)** note an entertainment district special license with a \$300 annual fee is granted in this provision. Proceeds on all alcohol license fees are collected by DPS-ATC with 70% of funds deposited to ATC's dedicated fund and 30% to GR. Therefore, this provision will increase TSR by the portion deposited to GR and will impact the 18(e) calculation.

Officials from the **Department of Public Safety - Alcohol and Tobacco Control** assume the proposal will have no fiscal impact on their organization.

Oversight notes this provision grants a lakefront entertainment district special license that allows the sale of intoxicating liquor by the drink for retail consumption dispensed from one or more portable bars within the common areas of the entertainment district.

Oversight assumes this provision would impact qualifying businesses in an entertainment district within the City of Lake Ozark.

Oversight notes in §311.084 an applicant granted a lakefront entertainment district special license under this section shall pay a license fee of three hundred dollars annually. **Oversight** assumes the fiscal impact of this proposal would ultimately be immaterial; therefore, Oversight will not reflect an impact in the fiscal note.

Responses regarding the proposed legislation as a whole

Officials from the **City of Kansas City** and the **City of Osceola** 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.

<u>FISCAL IMPACT – State Government</u>	FY 2026	FY 2027 (8 Mo.)	FY 2028
GENERAL REVENUE			
<u>Potential Revenue Gain</u> - §94.900 - DOR 1% Collection Fee - Sunrise Beach, if approved by voters	\$0	\$0 or up to \$1,950	\$0 or up to \$2,984
<u>Potential Revenue Gain</u> - §94.900 - DOR 1% Collection Fee - Hannibal, if approved by voters	\$0	\$0 or up to \$14,449	\$0 or up to \$22,108
<u>Potential Revenue Gain</u> - §94.900 - DOR 1% Collection Fee - Sikeston, if approved by voters	\$0	\$0 or up to \$14,358	\$0 or up to \$21,967
<u>Potential Revenue Gain</u> - §94.900 - DOR 1% Collection Fee - Moberly, if approved by voters	\$0	\$0 or up to \$10,921	\$0 or up to \$16,710
<u>Potential Revenue Gain</u> - §94.900 - DOR 1% Collection Fee - Joplin, if approved by voters	\$0	\$0 or up to \$61,755	\$0 or up to \$94,485
<u>Potential Revenue Gain</u> - §94.900 - DOR 1% Collection Fee - Nevada, if approved by voters		\$0 or up to \$7,596	\$0 or up to \$11,622
<u>Potential Costs</u> - §94.900 - DOR - System updates, sales/use map changes, and website updates, if approved by voters	\$0	\$0 or up to (\$43,968)	\$0
ESTIMATED NET EFFECT ON GENERAL REVENUE	<u>\$0</u>	<u>\$0 or up to \$111,029</u>	<u>\$0 or up to \$169,876</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2026	FY 2027 (8 Mo.)	FY 2028
STE. GENEVIEVE COUNTY			

<u>FISCAL IMPACT – Local Government</u>	FY 2026	FY 2027 (8 Mo.)	FY 2028
<u>Potential Revenue Gain - §67.1013 - Ste. Genevieve County - Potential income from transient guest tax, if approved by voters</u>	<u>\$0</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
ESTIMATED NET EFFECT ON STE. GENEVIEVE COUNTY	<u>\$0</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
PERRY COUNTY			
<u>Potential Revenue Gain - §67.1013 - Perry County - Potential income from transient guest tax, if approved by voters</u>	<u>\$0</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
ESTIMATED NET EFFECT ON PERRY COUNTY	<u>\$0</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
VILLAGE OF SUNRISE BEACH			
<u>Potential Revenue Gain - §94.900 - Public Safety Sales Tax if approved by voters</u>	<u>\$0</u>	<u>\$0 or up to \$193,088</u>	<u>\$0 or up to \$295,424</u>
ESTIMATED NET EFFECT ON VILLAGE OF SUNRISE BEACH	<u>\$0</u>	<u>\$0 or up to \$193,088</u>	<u>\$0 or up to \$295,424</u>
CITY OF HANNIBAL			
<u>Potential Revenue Gain - §94.900 - Public Safety Sales Tax if approved by voters</u>	<u>\$0</u>	<u>\$0 or up to \$1,430,489</u>	<u>\$0 or up to \$2,188,649</u>
ESTIMATED NET EFFECT ON CITY OF HANNIBAL	<u>\$0</u>	<u>\$0 or up to \$1,430,489</u>	<u>\$0 or up to \$2,188,649</u>
CITY OF SIKESTON			

<u>FISCAL IMPACT – Local Government</u>	FY 2026	FY 2027 (8 Mo.)	FY 2028
<u>Potential Revenue Gain</u> - §94.900 - Public Safety Sales Tax if approved by voters	\$0	\$0 or up to \$1,421,410	\$0 or up to \$2,174,757
ESTIMATED NET EFFECT ON CITY OF SIKESTON	\$0	\$0 or up to \$1,421,410	\$0 or up to \$2,174,757
CITY OF MOBERLY			
<u>Potential Revenue Gain</u> - §94.900 - Public Safety Sales Tax if approved by voters	\$0	\$0 or up to \$1,081,226	\$0 or up to \$1,654,277
ESTIMATED NET EFFECT ON CITY OF MOBERLY	\$0	\$0 or up to \$1,081,226	\$0 or up to \$1,654,277
CITY OF JOPLIN			
<u>Potential Revenue Gain</u> - §94.900 - Public Safety Sales Tax if approved by voters	\$0	\$0 or up to \$6,113,733	\$0 or up to \$9,354,011
ESTIMATED NET EFFECT ON CITY OF JOPLIN	\$0	\$0 or up to \$6,113,733	\$0 or up to \$9,354,011
CITY OF NEVADA			
<u>Potential Revenue Gain</u> - §94.900 - Public Safety Sales Tax if approved by voters	\$0	\$0 or up to \$752,017	\$0 or up to \$1,150,586
ESTIMATED NET EFFECT ON CITY OF NEVADA	\$0	\$0 or up to \$752,017	\$0 or up to \$1,150,586

FISCAL IMPACT – Small Business

Small businesses in qualifying cities would be impacted if the new tax(es)/licenses are approved by voters.

FISCAL DESCRIPTION

This act modifies provisions relating to local taxing jurisdictions.
TRANSIENT GUEST TAXES

This act adds the counties of Ste. Genevieve and Perry to the list of counties authorized to impose a transient guest tax for the promotion of tourism. (Section 67.1367)

This provision is identical to SB 169 (2025) and is substantially similar to HB 2784 (2024).

THEATER, CULTURAL ARTS, AND ENTERTAINMENT DISTRICTS

Under current law, certain counties may establish a theater, cultural arts, and entertainment district. This act adds counties that border the Lake of the Ozarks to the list of counties authorized to establish such districts.

Additionally, this act adds that the city of Branson may establish Branson Landing as an entertainment district in which establishments may sell intoxicating liquor by the drink for consumption within the common areas of the entertainment district during certain hours as provided in the act. The holder of the license is solely responsible for alcohol violations occurring at its establishment and in any common areas. (Sections 67.2500 and 311.084)
These provisions are identical to SB 482 (2025) and to provisions in HB 2068 (2024) and HB 2348 (2024), and are substantially similar to SB 1431 (2024).


PUBLIC SAFETY SALES TAXES

This act adds the village of Sunrise Beach and the cities of Hannibal, Moberly, Nevada, and Joplin to the list of cities authorized to impose a sales tax for the purposes of public safety. (Section 94.900)

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 Revenue
Office of Administration - Budget and Planning
Department of Public Safety - Alcohol and Tobacco Control
City of Kansas City
City of Osceola



Julie Morff
Director
March 20, 2025



Jessica Harris
Assistant Director
March 20, 2025