

COMMITTEE ON LEGISLATIVE RESEARCH  
 OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0854-01  
Bill No.: SB 203  
Subject: Parks and Recreation; Taxation and Revenue - Sales and Use  
Type: Original  
Date: February 5, 2001

FISCAL SUMMARY

<b>ESTIMATED NET EFFECT ON STATE FUNDS</b>			
FUND AFFECTED	FY 2002	FY 2003	FY 2004
None	\$0	\$0	\$0
<b>Total Estimated Net Effect on <u>All</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
FUND AFFECTED	FY 2002	FY 2003	FY 2004
None	\$0	\$0	\$0
<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 LOCAL FUNDS</b>			
FUND AFFECTED	FY 2002	FY 2003	FY 2004
<b>Local Government</b>	<b>(UNKNOWN)</b>	<b>(UNKNOWN)</b>	<b>(UNKNOWN)</b>

Numbers within parentheses: ( ) indicate costs or losses.  
 This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Revenue (DOR)** state this legislation would have no administrative impact on their agency.

Officials of the **Missouri Department of Conservation (MDC)** and the **City of St. Louis (STL)** assume this legislation would have no fiscal impact on their agencies.

Officials from the **Department of Natural Resources (DNR)** assume this bill would not impact the department's Parks and Soils Sales Tax because it is a local, rather than a state, tax exemption. This proposal would have no fiscal impact on DNR.

The **County of St. Louis** did not respond to our fiscal note request.

<u>FISCAL IMPACT - State Government</u>	FY 2002 (6 Mo.)	FY 2003	FY 2004
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2002 (6 Mo.)	FY 2003	FY 2004
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Loss - Cities and Counties

Reduction in sales tax revenue from food	(Unknown)	(Unknown)	(Unknown)
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Loss - Metropolitan Park & Recreation

Reduction in sales tax revenue from food	(Unknown)	(Unknown)	(Unknown)
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Loss - Regional Recreational District

Reduction in sales tax revenue from food	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
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**ESTIMATED NET EFFECT ON LOCAL GOVERNMENT**

**(UNKNOWN)**   **(UNKNOWN)**   **(UNKNOWN)**

FISCAL IMPACT - Small Business

This proposal would reduce sales tax collected on food by exempting it from metropolitan park and recreation sales tax. This would not appear to have a substantial impact on small businesses.

#### DESCRIPTION

This act will exempt food from the sales tax imposed by Section 67.1712, RSMo. The exemption uses the same definition for food as does the section which reduces the state sales tax on food (Section 144.014, RSMo).

The exemption will go into effect on January 1, 2002, and will make the parks and trails tax different from all other local 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

Department of Revenue  
Missouri Department of Conservation  
Department of Natural Resources  
City of St. Louis

NOT RESPONDING: St. Louis County



Jeanne Jarrett, CPA  
Director

February 5, 2001