

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 2127-02  
Bill No.: SB 601  
Subject: Counties: Children Services  
Type: Original  
Date: March 23, 2001

**FISCAL SUMMARY**

| <b>ESTIMATED NET EFFECT ON STATE FUNDS</b>                  |                |                |                |
|---|----------------|----------------|----------------|
| <b>FUND AFFECTED</b>  | <b>FY 2002</b> | <b>FY 2003</b> | <b>FY 2004</b> |
|   |                |                |                |
|   |                |                |                |
| <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>                  |                |                |                |
|---|----------------|----------------|----------------|
| <b>FUND AFFECTED</b>  | <b>FY 2002</b> | <b>FY 2003</b> | <b>FY 2004</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 LOCAL FUNDS</b> |                |                |                |
|--|----------------|----------------|----------------|
| <b>FUND AFFECTED</b>                       | <b>FY 2002</b> | <b>FY 2003</b> | <b>FY 2004</b> |
| <b>Local Government</b>                    | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     |

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 4 pages.

**FISCAL ANALYSIS**

ASSUMPTION

Officials of the **Department of Revenue** assume there would be no fiscal impact or administrative impact to their department.

Officials of the **Department of Social Services** stated that it is unknown what impact this legislation would have on the Division of Family Services as the children served may or may not be involved with the agency. Funding for community based services may lead to a decrease in the need for foster care placements. Officials assume no fiscal impact.

**Oversight assumes that the Department of Revenue would not collect the sales tax provided for in this proposal, therefore, there would be no fiscal impact to state funds. Local governments that would adopt the one-quarter cent sales tax would realize some administrative impact in the collection of the sales tax, and would have election costs associated with the approval to levy the sales tax. This proposal is permissive.**

|   |                     |         |         |
|---|---------------------|---------|---------|
| <u>FISCAL IMPACT - State Government</u> | FY 2002<br>(10 Mo.) | FY 2003 | FY 2004 |
|   | \$0                 | \$0     | \$0     |

|   |                     |         |         |
|---|---------------------|---------|---------|
| <u>FISCAL IMPACT - Local Government</u> | FY 2002<br>(10 Mo.) | FY 2003 | FY 2004 |
|---|---------------------|---------|---------|

**CERTAIN COUNTIES**

|   |         |         |         |
|---|---------|---------|---------|
| <b><u>Income</u></b> to Community Children's Services Fund<br>from voter approved sales tax | Unknown | Unknown | Unknown |
|---|---------|---------|---------|

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| <b><u>Cost</u></b> to Community Children's Services Fund<br>from providing children's services | <u>(Unknown)</u> | <u>(Unknown)</u> | <u>(Unknown)</u> |
|--|------------------|------------------|------------------|

|   |            |            |            |
|---|------------|------------|------------|
| <b>Estimated Net Effect to Community Children's Services Fund *</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|---|------------|------------|------------|

**\* Oversight assumes costs will not exceed income thereby resulting in an annual positive**

FISCAL IMPACT - Local Government ( continued)

**fund balance or a zero fund balance. Oversight assumes that counties whose governing body would elect to provide a program of children's services would realize election cost associated with the adoption of the sales tax, and would realize some administrative impact associated with the collection of the sales tax.**

FISCAL IMPACT - Small Business

Small business located in a county that would receive voter approval to levy one-quarter of a cent sales tax could expect to be fiscally impacted to the extent that they would pay, collect and administer the sales tax.

DESCRIPTION

This act allows St. Louis City, St. Louis County, St. Charles County, Jefferson County, Franklin County, Warren County and Lincoln County to impose an up to one quarter of one cent sales tax for community services for children. Current law only allows St. Charles County to enact this sales tax.

This act increases the age from eighteen to nineteen for people to benefit from the services funded by this sales tax.

The moneys collected from this sales tax will be deposited into the county's Community Children's Service Fund and administered by the Board of Directors. (Section 210.860)

This act modifies the current law that pertains to the Board of Directors who administer the Community Children's Service Fund by allowing St. Louis City, St. Louis County, St. Charles County, Jefferson County, Franklin County, Warren County and Lincoln County to have its Community Mental Health Board of Trustees oversee the Community Children's Services Fund, not a separate Board of Directors. Current law only allows St. Louis City and St. Charles County to have the Community Mental Health Board of Trustees oversee the fund.

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  
Department of Social Services

A handwritten signature in black ink, appearing to read "Jeanne Jarrett". The signature is written in a cursive style with some loops and flourishes.

Jeanne Jarrett, CPA  
Director  
March 23, 2001