

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3450-03
Bill No.: Perfected SCS for SB 836
Subject: Consumer Protection; Taxation and Revenue - Sales and Use; Public Service
Commission; Telecommunications
Type: Original
Date: March 15, 2002

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
General Revenue	\$0	\$0	\$0
School District Trust	\$0	\$0	\$0
Conservation	\$0	\$0	\$0
Parks and Soil	\$0	\$0	\$0
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
None			
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
Local Government	\$0	\$0	\$0

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

FISCAL ANALYSIS

ASSUMPTION

In a similar proposal, officials of the **Department of Revenue (DOR)** stated this legislation incorporates the federal Mobile Telecommunications Sourcing Act into Missouri Law. This will have no administrative impact on DOR.

In a similar proposal, officials from the **Office of Administration - Budget and Planning (BAP)** assumed this proposal should not result in additional costs or savings to the BAP. BAP deferred to the DOR for a tax credit estimate.

Officials from the **Department of Economic Development, Division of Public Service Commission (PSC)** and the **Office of Public Counsel (OPC)** assume this legislation would not fiscally impact their agencies. This bill pertains to taxes and taxation errors associated with mobile telecommunications services. This proposed legislation would codify the Mobile Telecommunications Sourcing Act.

Oversight does not anticipate a revenue impact from the incorporation of the federal Mobile Telecommunications Sourcing Act into Missouri law. In addition, Oversight assumes the revenue loss from this change in sales tax error correction for telecommunications services would be zero.

<u>FISCAL IMPACT - State Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
<u>Loss to State Funds:</u>			
General Revenue Fund	\$0	\$0	\$0
School District Trust Fund	\$0	\$0	\$0
Conservation Sales Tax Fund	\$0	\$0	\$0
Parks and Soil Sales Tax Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ESTIMATED NET EFFECT ON ALL FUNDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
<u>Loss to Political Subdivisions</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<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.

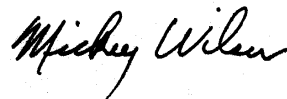
DESCRIPTION

This act incorporates the federal Mobile Telecommunications Sourcing Act into Missouri law, and provides consumer remedies for erroneous tax charges.

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 Economic Development
 Public Service Commission
 Office of the Public Counsel



Mickey Wilson, CPA
Acting Director
March 15, 2002