

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR NO.: 1259-01
BILL NO.: HB 306
SUBJECT: COUNTIES: CHILDREN SERVICES, SALES TAX
TYPE: ORIGINAL
DATE: MARCH 17, 2003

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
TOTAL ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
TOTAL ESTIMATED NET EFFECT ON OTHER STATE FUNDS	\$0	\$0	\$0

NUMBERS WITHIN PARENTHESES: () INDICATE COSTS OR LOSSES.
 THIS FISCAL NOTE CONTAINS 4 PAGES.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
TOTAL ESTIMATED NET EFFECT ON <u>ALL</u> FEDERAL FUNDS	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
LOCAL GOVERNMENT*	\$0	\$0	\$0

*OVERSIGHT ASSUMES THIS PROPOSAL IS PERMISSIVE AND WOULD REQUIRE VOTER APPROVAL.

FISCAL ANALYSIS

ASSUMPTION

OFFICIALS OF THE DEPARTMENT OF REVENUE ASSUME NO FISCAL

IMPACT. OFFICIALS NOTED THAT THIS PROPOSAL DOES NOT PROVIDE LANGUAGE THAT WOULD REQUIRE THE DEPARTMENT OF REVENUE TO COLLECT THE TAX. THEREFORE, OFFICIALS ASSUME THERE WOULD BE NO 1% COLLECTION FEE COLLECTED AS A RESULT OF THIS PROPOSAL.

CASS COUNTY OFFICIALS ASSUME IF THIS PROPOSAL WERE PLACED BEFORE THE VOTERS, THERE WOULD BE ADDITIONAL ELECTION COST OF APPROXIMATELY \$25,000 TO \$30,000.

JEFFERSON COUNTY OFFICIALS ASSUME NO FISCAL IMPACT.

OVERSIGHT ASSUMES THIS PROPOSAL IS ENABLING LEGISLATION AND WOULD HAVE NO FISCAL IMPACT UNLESS, EITHER THE COUNTY'S GOVERNING BODY, OR BY CITIZEN PETITION, WOULD PLACE ON THE BALLOT, AND RECEIVE VOTER APPROVAL TO IMPOSE A SALES TAX THAT COULD NOT EXCEED ONE-QUARTER OF A CENT, FOR THE PURPOSE OF PROVIDING SERVICES TO PROTECT THE WELL-BEING AND SAFETY OF CHILDREN. OVERSIGHT ASSUMES THAT THIS PROPOSAL AS WRITTEN, DOES NOT MANDATE COUNTIES TO IMPOSE A SALES TAX, THEREFORE, OVERSIGHT ASSUMES NO FISCAL IMPACT. OVERSIGHT ASSUMES THAT AS WRITTEN, LOCAL GOVERNMENTS WOULD HAVE TO COLLECT AND ADMINISTER THE SALES TAX.

<u>FISCAL IMPACT - STATE</u> <u>GOVERNMENT</u>	FY 2004 (10 MO.)	FY 2005	FY 2006
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - LOCAL</u> <u>GOVERNMENT</u>	FY 2004 (10 MO.)	FY 2005	FY 2006

\$0

\$0

\$0

FISCAL IMPACT - SMALL BUSINESS

SMALL BUSINESSES LOCATED IN CERTAIN COUNTIES THAT WOULD RECEIVE VOTER APPROVAL TO IMPOSE A SALES TAX FOR COMMUNITY SERVICES FOR CHILDREN, WOULD BE EXPECTED TO PAY AND COLLECT THE SALES TAX.

DESCRIPTION

CURRENTLY, ONLY ST. LOUIS, ST. CHARLES, GREENE, JEFFERSON, FRANKLIN, CASS, MARION, STONE, LINCOLN, STODDARD, AND WARREN COUNTIES AND THE CITY OF ST. LOUIS MAY SEEK VOTER APPROVAL TO LEVY A SALES TAX FOR PURPOSES OF ESTABLISHING A COMMUNITY CHILDREN S SERVICES FUND. THIS BILL ALLOWS ANY COUNTY IN THE STATE AND THE CITY OF ST. LOUIS TO SEEK VOTER APPROVAL FOR THIS SALES TAX.

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

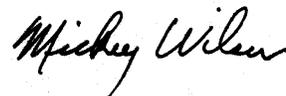
DEPARTMENT OF REVENUE
JEFFERSON COUNTY
CASS COUNTY

NOT RESPONDING:

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BOONE COUNTY
CALLAWAY COUNTY
JEFFERSON COUNTY
FRANKLIN COUNTY
MARION COUNTY
CAPE GIRARDEAU
ST. LOUIS COUNTY



MICKEY WILSON, CPA
DIRECTOR
MARCH 17, 2003

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