

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3380-07
Bill No.: Truly Agreed To and Finally Passed CCS for SS for SCS for HB 1442
Subject: Cities, Towns, and Villages; Counties; Motels and Hotels; Taxation and Revenue-Sales and Use
Type: Original
Date: June 1, 2010

Bill Summary: This proposal modifies provisions relating to taxes, with an emergency clause for a certain section.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
General Revenue	(\$100,000 to Unknown)	(\$100,000 to Unknown)	(\$100,000 to Unknown)
Total Estimated Net Effect on General Revenue Fund	(\$100,000 to Unknown)	(\$100,000 to Unknown)	(\$100,000 to Unknown)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Conservation Commission	(Unknown)	(Unknown)	(Unknown)
Parks, Soil and Water	(Unknown)	(Unknown)	(Unknown)
School District Trust	(Unknown)	(Unknown)	(Unknown)
Total Estimated Net Effect on <u>Other</u> State Funds	(Unknown)	(Unknown)	(Unknown)

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 19 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Total Estimated Net Effect on FTE	0	0	0

Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Local Government	(Unknown) to Unknown	(Unknown) to Unknown	(Unknown) to Unknown

FISCAL ANALYSIS

ASSUMPTION

Officials from the **City of Centralia** assume there would be no fiscal impact to their city.

Officials from the **Office of the Secretary of State (SOS)** state many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$2,500. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with the core budget. Therefore, the SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

Section 67.1000

Officials from the **Department of Revenue** assume the proposal would not fiscally impact their agency.

The City of Jefferson did not respond to **Oversight's** request for fiscal impact; however, in response to an identical proposal from this session (HB 1272, 3461-01), officials from the **City of Jefferson** stated the increased amount in revenue would be approximately \$280,000 per year.

Oversight assumes this proposal as written is enabling legislation and would require action by the city's governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.

Section 67.1018

Officials from the **Department of Revenue** assume the proposal would not fiscally impact their agency.

Officials from Carter County did not respond to **Oversight's** request for fiscal impact.

ASSUMPTION (continued)

Oversight assumes this proposal as written is enabling legislation and would require action by the governing body of the county before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.

Section 67.1360

Officials from the **Department of Revenue** assume the proposal would not fiscally impact their agency.

Officials from the City of Sugar Creek and Montgomery County did not respond to **Oversight's** request for fiscal impact.

Officials from the City of Ashland did not respond to **Oversight's** request for fiscal impact; however, in response to a similar proposal from 2009 (HB 338, 1155-01), officials from the **City of Ashland** stated the per room per night tax would range from \$1.70 to \$4.25 and would generate from \$22,338 (based on \$1.70 per night) to \$55,845 (based on \$4.25 per night) to an unknown amount annually. This estimate is based on 60 total rooms with a 60 percent occupancy rate.

Oversight assumes this proposal allows the City of Ashland, City of Sugar Creek and Montgomery County to impose a transient guest tax which shall be at least two percent, but not more than five percent, and could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact.

Section 67.1361

Officials from the **Department of Revenue** assume the proposal would not fiscally impact their agency.

Officials from the **City of St. Joseph** state this proposal will not have a negative effect on the city.

Oversight assumes this proposal as written is enabling legislation and would require action by the governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.

ASSUMPTION (continued)

Section 67.2000

Officials from the **Department of Revenue (DOR)** state their response to a proposal similar to or identical to this one in a previous session indicated the department planned to absorb the administrative costs to implement the proposal. Due to budget constraints, reduction of staff and the limitations within DOR's tax systems, changes cannot be made without significant impact to the department's resources and budget. Therefore, the Information Technology portion of the fiscal impact is estimated with a level of effort valued at \$4,441 (1 FTE for 1 month at \$4,441 to make updates to the sales tax processing system - MITS).

Oversight assumes OA-ITSD (DOR) is provided with core funding to handle a certain amount of activity each year. Oversight assumes OA-ITSD (DOR) could absorb the costs related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, OA-ITSD (DOR) could request funding through the appropriation process.

Officials from DeKalb County did not respond to Oversight's request for fiscal impact; however, in response to a similar proposal from this session (SB 700, 3792-01), officials from **DeKalb County** estimated the fiscal impact of the above-referenced bill for fiscal years 2009, 2010 and 2011 to be as follows:

- Revenues: Revenues for 2009 are final as this is the 12th month of the year. One-fourth is \$157,260. Revenues for 2010 estimated at \$150,000 and the same for 2011. I did not include an increase in Sales Tax for the 2010 and 2011 as it has declined from 2008 and I do not anticipate an increase in Sales Tax in the future.
- Costs: Holding hearings for the establishment of this district would incur the expense of publication of hearing notices in the local newspapers. This expense would be approximately \$600 per newspaper with three newspapers to publish the hearing notice. Total expense estimated to be \$1,800. The expense of holding a County wide election is estimated to be \$8,000. If the issue passes and a board is appointed, the expense of their actual and necessary expenses would occur. This is estimated to be \$4,000 per year. This board would have to have Errors and Omissions Insurance with an estimated cost of \$5,000 per year.

Officials from **Daviess County** state they would incur election costs of \$12,060 in FY 2011 and administrative costs of \$500 in FY 2012 as a result of this proposal.

ASSUMPTION (continued)

Officials from **Clinton County** assume there would be no fiscal impact to their county.

Officials from **Caldwell County** did not respond to our request for fiscal impact.

Oversight assumes this proposal is permissive and would require voter approval before any fiscal impact would be realized by the state or the new district. If the governing body of the county approves the creation of an Exhibition Center and Recreation Facility District and the voters within the district approve a sales tax to operate the district, the Department of Revenue would collect the sales tax and would withhold a 1% collection fee. The collection fee would be deposited in the State's General Revenue Fund.

If the counties attempt to establish a district, they would realize the cost of an election, which is required to establish a district, and the district would realize income generated by the sales tax, and would have costs related to the operation and maintenance of the district. All amounts of income and costs are indeterminable and based upon the desire and action taken to set up such a district.

Section 70.220

Officials from the **Department of Revenue** assume the proposal would not fiscally impact their agency.

Officials from the **City of St. Joseph** state this proposal will not have a negative effect on the city.

Officials from Buchanan County did not respond to **Oversight's** request for fiscal impact.

Oversight notes that this proposal would allow the City of St. Joseph and Buchanan County to contract with one another to share tax revenues for the purpose of promoting tourism and constructing, maintaining, and improving a convention center. Since the proposed legislation would only become effective after the approval of the governing bodies of both organizations, Oversight will indicate no fiscal impact for the proposal.

Section 94.271

Officials from the **Department of Revenue** assume the proposal would not fiscally impact their agency.

ASSUMPTION (continued)

Officials from the City of Grandview did not respond to Oversight's request for fiscal impact; however, in response to a similar proposal from 2008 (SB 1089), officials from the **City of Grandview (Grandview)** estimated the proposal will have no fiscal impact in the first year; \$100,000 in the second year; and \$100,000 in the third year. Grandview has never had a hotel/motel tax before and officials state they are seeing an increase in traffic now that the Triangle project is complete. They estimate there are now 70,000 to 75,000 cars a day along Highway 71. This will increase with the opening of the National Nuclear Security Administration complex in 2010 and the intermodal facility at the former Richards-Gebaur Airport that opened in the spring of 2008. Grandview has no funding for marketing, public relations, tourism, or infrastructure related to completing the Downtown Corridor Plan.

Costs associated with this proposal would relate to an election and voters have to authorize the tax. Grandview officials were not aware of any revenue losses associated with this proposal.

Oversight assumes this proposal increases the tax of up to 5% that Grandview could charge a guest of hotels and motels and other businesses that offer sleeping rooms. Oversight assumes the tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and there would be no state or local fiscal impact.

Sections 94.510 & 94.577

Officials from the **Department of Revenue** assume there would be no fiscal impact to their agency.

Oversight assumes there would be no state or local fiscal impact.

Section 94.832

Officials from the **Department of Revenue** assume there would be no fiscal impact to their agency.

Officials from the City of North Kansas City did not respond to **Oversight's** request for fiscal impact; however, in response to a similar proposal from this session (SB 862, 4692-02), officials from the **City of North Kansas City** estimated that for each one-percent that the local citizens vote to impose, North Kansas City's collections would increase by about \$100,000 or a maximum of an estimated \$500,000 should the maximum 5% level be approved.

ASSUMPTION (continued)

Section 94.840

Officials from the **Department of Revenue** assume there would be no fiscal impact to their agency.

Officials from the City of Raytown did not respond to **Oversight's** request for fiscal impact.

Oversight assumes this proposal as written is enabling legislation and would require action by the governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.

Section 94.900

Officials from the **Department of Revenue** assume there would be no fiscal impact to their agency.

Officials from the City of Peculiar and the City of Blue Springs did not respond to **Oversight's** request for fiscal impact.

Oversight assumes this proposal allows the City of Peculiar and the City of Blue Springs to impose a sales tax of up to one-half of one percent for improving public safety. Oversight assumes if the voters were to approve a sales tax there would be revenue generated as well as costs related to providing public safety services. Oversight assumes that the local annual fund balance would be either a positive unknown or a zero balance.

Oversight assumes if the citizens would approve a sales tax for public safety, the Department of Revenue would retain a 1% collection fee which would be deposited into the State's General Revenue Fund.

The tax must receive voter approval before it could be implemented; therefore, **Oversight** assumes this proposal is permissive and, by itself, would have no state or local fiscal impact.

Oversight has no way to determine if the city were to receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero.

ASSUMPTION (continued)

Section 94.902

Officials from the **Department of Revenue** assume there would be no fiscal impact to their agency.

Officials from the **City of Grandview** did not respond to our request for fiscal impact.

Oversight assumes this proposal is enabling legislation and would have no fiscal impact unless the governing body would request the voters of their city approve the imposition of a sales tax. Should voters approve the imposition of a sales tax, the city could expect revenue to be generated and there would be costs of providing public safety programs. Oversight assumes the Department of Revenue would collect the sales tax and retain a 1% collection fee which would be deposited into the State's General Revenue Fund.

Oversight assumes the annual City Public Safety Sales Tax Trust Fund balance would be either a positive unknown or zero.

Oversight has no way to determine if any city would receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero.

Section 94.1011

Officials from the **Department of Revenue** assume there will be no fiscal impact to their agency.

Officials from the City of Waynesville did not respond to **Oversight's** request for fiscal impact; however, in response to similar legislation filed this year (HB 1388, 3734-01), officials from the **City of Waynesville** stated the proposal could generate roughly \$60,000 per year and be used to build a 100 room hotel and convention center.

Oversight assumes this proposal as written is enabling legislation and would require action by the governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.

ASSUMPTION (continued)

Section 137.1040

Officials from the **Department of Revenue** assume there would be no fiscal impact to their agency.

Oversight assumes this proposal is discretionary and there would be no local government fiscal impact without action by a local governing body.

Section 138.431

Officials from the **Office of Administration, Division of Budget and Planning (BAP)** assume this proposal would not result in additional costs or savings to their organization.

Officials from the **Department of Revenue** assume this proposal would have no fiscal impact on their agency.

Officials from the **State Tax Commission (TAX)** assume this proposal would require TAX to assign a new hearing officer to an appeal if the party files a timely application to disqualify the hearing officer originally assigned to the appeal. Currently TAX has only three hearing officers to handle the thousands of appeals filed each year. The TAX response included one FTE Hearing Officer; and estimated total costs for salary, benefits, expense, and equipment were \$70,412 for FY 2011, \$85,233 for FY 2012, and \$87,789 for FY 2013.

Oversight assumes there would be a limited number of hearings where one of the parties would request the disqualification of a hearing officer and that TAX could implement this provision with existing resources. If unanticipated costs are incurred or if multiple proposals are incurred which increase then TAX could request resources through the budget process.

Section 144.019

Officials from the **Department of Revenue (DOR)** assume this proposal would codify several tax exemptions, and substantially decrease total state revenue compared to the current state of the law.

ASSUMPTION (continued)

Tangible personal property sales.

This proposal would make a purchase of tangible personal property or taxable service for resale exempt, or excluded from sales tax, if the subsequent sale is (1) taxed in Missouri or any other state; (2) for resale; (3) excluded from tax in chapter 144; or (4) subject to tax but exempt under chapter 144 or (5) exempt in another state if the sale is in such other state. The purchase of tangible personal property by a taxpayer shall not be deemed to be for resale if such property is used or consumed by the taxpayer in providing a service on which tax is not imposed by subsection 1 of section 144.020, except purchases made in fulfillment of any obligation under a defense contract with the United State Government.

Admission ticket sales.

This proposal would require that the operator of a place of amusement shall remit sales tax on the amount paid for admissions or seating accommodation. A subsequent sale of such admission or seating accommodation shall not be subject to sales tax if the sale was an arms length transaction.

Hotel and restaurant sales.

This proposal would require the operator of a hotel or restaurant must remit sales tax on sales or charges fro all rooms or meals. A subsequent sale of room or meal shall not be subject to sales tax if the sale was an arms length transaction.

DOR officials assume this proposed language would result in revenue reductions in excess of \$100,000 per year; however, since DOR is unable to track exempt and excluded sales, a more specific estimate of the impact is not available.

Oversight will indicate an impact in excess of \$100,000 per year to the General Revenue Fund and to local governments. Since the sales tax rates for other state funds which receive sales tax revenues are lower than for the General Revenue Fund, Oversight will indicate unknown losses for those funds. Further, since the proposal includes an emergency clause, a full year's impact would be expected for FY 2011.

Officials from the **Office of Administration, Division of Budget and Planning (BAP)** assume this proposal would add definitions to sales tax statutes regarding sales for resale, and assume the proposal would have a significant impact on general and total state revenues. BAP deferred to the Department of Revenue for an estimate of the impact.

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ASSUMPTION (continued)

Officials from the **Department of Conservation (MDC)** assume this proposal may have a fiscal impact on MDC funds. However, MDC was not able to provide an estimate of the impact and deferred to the Department of Revenue for that estimate.

Officials from the **Department of Elementary and Secondary Education** defers to the Department of Revenue for an estimate of the fiscal impact to the state.

Officials from the **Department of Natural Resources (DNR)** assume this proposal would make certain purchases made for resale exempt or excluded from sales and use tax if the subsequent sale is taxed in the state or another state, is for resale, is excluded from tax, is subject to tax but is exempt, or is exempt in another state where the subsequent sale occurs.

The proposal would clarify that operators of amusement parks and places of entertainment or recreation, including games or athletic events, must charge sales taxes on the amount of gross receipts charged for admission, but any subsequent sale of the admissions or seating accommodations would not be subject to sales tax. This proposal would clarify that operators of hotels, motels, taverns, restaurants, drugstores, dining cars, or tourist camps must charge sales taxes on the amount of gross receipts charged for all rooms, meals, and drinks furnished at the establishment, but any subsequent sale of those same rooms, meals, and drinks would be exempt from sales tax.

Adding exemptions from sales tax would decrease the amount of funding available in the Parks and Soils Sales Tax Funds. These funds have been used for the acquisition and development, maintenance and operation of state parks and historic sites and to assist agricultural landowners through voluntary programs.

The proposal contains an emergency clause.

Section 144.030

Officials from the **Department of Natural Resources (DNR)** assume this proposal would create state and local sales tax exemption on utilities sold by a sports authority and consumed in connection with the operation of a sports complex leased to a professional sports team.

ASSUMPTION (continued)

The divisions's Parks Sales Tax Fund is derived from one half of one-tenth of one percent (.05%) sales and use tax pursuant to Section 47 (a) of the Missouri constitution. Therefore, any additional sales and use tax exemption will be a loss to the Parks Sales Tax Fund. It is difficult to determine the amount of sales of utilities to be exempted under this proposal; therefore, the impact to the Division of State Parks is unknown.

Officials from the **Department of Conservation (MDC)** assume this proposal may have a fiscal impact on MDC funds. However, MDC is unable to provide an estimated amount and will rely on DOR for the fiscal impact of this legislation.

Officials from the **Department of Revenue** assumes there would be no fiscal impact to the Department, but this proposal will reduce total state revenue.

Officials from the **Office of Administration, Division of Budget and Planning (BAP)** state this proposal provides a sales tax exemption for sales, by sports complex authorities, of utilities consumed in connection with the operation of professional sports complexes. This proposal will reduce general and total state revenues, and local revenues, by an unknown amount.

Oversight will indicate an unknown negative fiscal impact for the state general revenue fund and for those other state funds which receive sales tax revenues, and for local governments.

Section 1

Officials from the **Department of Revenue** state the provision would reduce sales tax revenue as compared to current law.

Officials from the **Office of Administration - Division of Budget and Planning (BAP)** state this section clarifies that hotel taxes shall be paid on the amounts actually received by the hotel operator. This proposal may impact general and total state revenues. BAP defers to the DOR for estimated impact.

Officials from the **City of Kansas City** state the hotel tax exemption granted to travel agents and intermediaries (substitute Expedia, Travelocity, Priceline) has a fiscal impact on the city. Kansas City estimates a potential annual revenue loss from local sales tax and convention and tourism tax of \$1.1 million. The revenue loss is potential because the on-line travel agencies are not currently paying local sales or hotel taxes and a lawsuit would need to be filed to establish liability.

ASSUMPTION (continued)

The statute would invalidate a Kansas City ordinance which imposes a convention and tourism tax on sales or charges for all sleeping rooms “paid by the transient guests of hotels, motels and tourist courts.” The Kansas City convention and tourism tax is levied on the amount paid by the guest for the room, regardless of who receives the money. The legislation would limit the tax to the amount received by the hotel, leaving the markup the guest pays to the travel agent untaxed.

For fiscal note purposes, **Oversight** will indicate a decrease in revenue in excess of \$100,000 per year to the General Revenue Fund and local governments. Since the sales tax rates for other state funds which receive sales tax revenues are lower than for the General Revenue Fund, Oversight will indicate unknown losses for those funds.

<u>FISCAL IMPACT - State Government</u>	FY 2011 (10 Mo.)	FY 2012	FY 2013
GENERAL REVENUE FUND			
<u>Loss - sales tax exemptions</u> (§144.019 & Section 1)	(More than \$100,000)	(More than \$100,000)	(More than \$100,000)
<u>Loss - sales tax exemption</u> (§144.030)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>(\$100,000 to Unknown)</u>	<u>(\$100,000 to Unknown)</u>	<u>(\$100,000 to Unknown)</u>
CONSERVATION COMMISSION FUND			
<u>Loss - sales tax exemptions</u> (§§144.019, 144.030 & Section 1)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
PARKS, SOIL AND WATER FUNDS			
<u>Loss - sales tax exemptions</u> (§§144.019, 144.030 & Section 1)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON PARKS, SOIL AND WATER FUNDS	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
SCHOOL DISTRICT TRUST FUND			
<u>Loss - sales tax exemptions</u> (§§144.019, 144.030 & Section 1)	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON SCHOOL DISTRICT TRUST FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2011 (10 Mo.)	FY 2012	FY 2013
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LOCAL GOVERNMENT FUNDS

Income to Exhibition Center and
 Recreation Facility District
 (§67.2000)

-from voter approved sales tax	\$0 or Unknown	\$0 or Unknown	\$0 or Unknown
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Costs to Exhibition Center and Recreation
 Facility District
 (§67.2000)

-from operation and maintenance of the district, election cost, etc.	\$0 or (Unknown)	\$0 or (Unknown)	\$0 or (Unknown)
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Loss - sales tax exemptions (§144.019 & Section 1)	(More than \$100,000)	(More than \$100,000)	(More than \$100,000)
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Loss - sales tax exemption (§144.030)	(Unknown)	(Unknown)	(Unknown)
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ESTIMATED NET EFFECT ON LOCAL GOVERNMENTS	<u>(Unknown) to Unknown</u>	<u>(Unknown) to Unknown</u>	<u>(Unknown) to Unknown</u>
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FISCAL IMPACT - Small Business

Section 67.2000

Small businesses within any newly created district may have to collect and remit additional sales taxes to the Department of Revenue.

Section 144.019

This proposal would define certain types of transactions as taxable or not taxable retail sales. Therefore, the proposal could have an impact to small businesses involved in the specific types of transactions addressed.

FISCAL DESCRIPTION

Section 67.2000

Authorizes real property owners located in the counties of Caldwell, Clinton, Daviess, and DeKalb to petition the governing bodies to seek voter approval for the creation of an exhibition center and recreational facility district and to impose a one-quarter of 1% sales tax for a period of up to 25 years to fund the district.

Section 144.019

This proposal clarifies that certain purchases made for resale are not to be considered as retail for sales and use tax purposes when the subsequent sale is taxed in the state or another state, is for resale, is excluded from tax, is subject to tax but is exempt, or is exempt in another state where the subsequent sale occurs;

This proposal clarifies that operators of amusement parks and places of entertainment or recreation, including games or athletic events, must charge sales taxes on the amount of gross receipts charged for admission, but any subsequent sale of the admissions or seating accommodations will not be subject to the taxes if it was an arms length transaction for fair market value with an unaffiliated entity and clarifies that operators of hotels, motels, taverns, restaurants, drugstores, dining cars, tourist camps, or similar businesses must charge sales taxes on the amount of gross receipts charged for all rooms, meals, and drinks furnished at the establishment, but any subsequent sale of those same rooms, meals, and drinks is exempt from sales and use taxes if it was an arms length transaction for fair market value with an unaffiliated entity.

Section 144.030

Authorizes a state and local sales and use tax exemption for any sale of utilities at cost by a sports complex authority which is ultimately consumed in the operation of a sports complex leased to a professional sports team.

Section 1

Removes the amount charged by a travel agent or an intermediary from all hotel or motel local transient guest taxes or local occupancy taxes.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

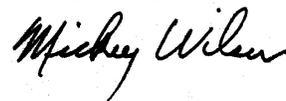
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SOURCES OF INFORMATION

Department of Revenue
Office of Secretary of State
Office of Administration
 Division of Budget and Planning
State Tax Commission
Department of Conservation
Department of Elementary and Secondary Education
Department of Natural Resources
City of Centralia
City of St. Joseph
City of Ashland
City of Grandview
City of Jefferson
City of North Kansas City
City of Waynesville
Clinton County
Daviess County
DeKalb County

NOT RESPONDING

City of Sugar Creek
City of Raytown
City of Peculiar
City of Blue Springs
Buchanan County
Caldwell County
Carter County
Montgomery County
Jackson County Sports Complex Authority
Regional Convention and Sports Complex Authority



Mickey Wilson, CPA

L.R. No. 3380-07

Bill No. Truly Agreed To and Finally Passed CCS for SS for SCS for HB 1442

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