

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. NO.: 3095-01
BILL NO.: HB 1181
SUBJECT: Courts; General Assembly
TYPE: Original
DATE: February 14, 2000

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Local Government	\$0	\$0	\$0

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 repeals sections of the statute relating to the 50% apportionment percentage requirement for consolidated Missouri income tax returns that the Missouri Supreme Court has declared unconstitutional.

The changes to the 1999 income tax instructions have already been made to reflect the ruling of the Missouri Supreme Court. Therefore, there is little or no administrative impact to the Department of Revenue.

Officials of the **Secretary of State, Office of State Courts Administrator, State Tax Commission, Department of Economic Development-Public Service Commission and the Office of Administration** state this proposal would not fiscally impact their agencies.

Officials of the **Department of Natural Resources (DNR)** state this proposal repeals various provisions of law that have been declared unconstitutional. In 1990, Section 260.204 was ruled unconstitutional and invalid in its entirety (Bunker Res. Recycling & Rec. v. Mehan). Deleting Section 260.204, RSMo would not affect our current authority.

In 1977, Section 64.560, RSMo was ruled unconstitutional as a special law (Ryder vs. County of St. Charles). Deleting Section 64.560, RSMo would not affect our current authority.

Therefore, the department will not be impacted by this legislation.

Oversight, for purposes of this fiscal note, will reflect the fiscal impact of this proposal as zero.

<u>FISCAL IMPACT - State Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
	\$0	\$0	\$0

FISCAL IMPACT - Small Business

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No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This bill repeals various provisions of law that have been declared unconstitutional.

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
Secretary of State
Office of State Courts Administrator
State Tax Commission
Department of Natural Resources
Department of Economic Development-Public Service Commission
Office of Administration



Jeanne Jarrett, CPA
Director
February 14, 2000