

FISCAL YEAR 2017

**TRULY AGREED AND FINALLY PASSED
(AFTER VETO)**

DEPARTMENT OF REVENUE

HOUSE BILL 2004

Vetoed: None

98th General Assembly

Second Regular Session

Prepared by Senate Appropriations Committee Staff

MV/DL SYSTEM
SECTION 4.005

Budget Book page 27

The Department of Revenue has been researching and evaluating the various options for moving forward with a new Motor Vehicle and Driver Licensing System. This would allow them to move forward with staff to pursue the project.

Legal Base: Missouri Revised Statute Chapters 302 and 303
Funding Source: General Revenue
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HWY COLL MV/DL SYSTEM - 86104C														
CORE														
PERSONAL SERVICES	0	0.00	175,000	3.00	175,000	3.00	175,000	3.00	175,000	3.00	175,000	3.00	175,000	3.00
GENERAL REVENUE	0	0.00	175,000	3.00	175,000	3.00	175,000	3.00	175,000	3.00	175,000	3.00	175,000	3.00
EXPENSE & EQUIPMENT	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00
GENERAL REVENUE	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00
TOTAL	\$0	0.00	\$200,000	3.00	\$200,000	3.00	\$200,000	3.00	\$200,000	3.00	\$200,000	3.00	\$200,000	3.00

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	3,500	0.00	3,500	0.00	3,500	0.00	3,500	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	3,500	0.00	3,500	0.00	3,500	0.00	3,500	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$3,500	0.00	\$3,500	0.00	\$3,500	0.00	\$3,500	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

REVENUE TECHNOLOGY FUND - 1860012														
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	3,000,000	0.00	0	0.00	3,000,000	0.00

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HWY COLL MV/DL SYSTEM - 86104C														
REVENUE TECHNOLOGY FUND - 1860012														
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	3,000,000	0.00	0	0.00	3,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	3,000,000	0.00	0	0.00	3,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$3,000,000	0.00	\$0	0.00	\$3,000,000	0.00

The Revenue Technology Fund is funding by monies from lien filing fees to use for MV/DL technology enhancements.

TOTAL - HWY COLL MV/DL SYSTEM	\$0	0.00	\$200,000	3.00	\$200,000	3.00	\$203,500	3.00	\$3,203,500	3.00	\$203,500	3.00	\$3,203,500	3.00
--------------------------------------	------------	-------------	------------------	-------------	------------------	-------------	------------------	-------------	--------------------	-------------	------------------	-------------	--------------------	-------------

HIGHWAY COLLECTIONS
SECTION 4.005

Budget book page 18

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend to the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

Legal Base: 32.028 RSMo, Article IV, Sections 29, 30(a), 30(b), and 30(c)
Funding Source: General Revenue, State Highway Transportation Department Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reduction: (\$35,978) OTH EE & (\$24,280) OTH PS FY16 for one-time expenditures

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HIGHWAY COLLECTIONS - 86110C														
CORE														
PERSONAL SERVICES	13,769,995	432.60	14,433,034	442.79	14,408,754	442.79	14,408,754	442.79	14,408,754	442.79	14,408,754	442.79	14,408,754	442.79
GENERAL REVENUE	7,020,988	205.04	7,352,424	221.80	7,352,424	221.80	7,352,424	221.80	7,352,424	221.80	7,352,424	221.80	7,352,424	221.80
OTHER FUNDS	6,749,007	227.56	7,080,610	220.99	7,056,330	220.99	7,056,330	220.99	7,056,330	220.99	7,056,330	220.99	7,056,330	220.99
EXPENSE & EQUIPMENT	9,374,111	0.00	9,758,130	0.00	9,722,152	0.00	9,722,152	0.00	9,722,152	0.00	9,722,152	0.00	9,722,152	0.00
GENERAL REVENUE	3,144,722	0.00	3,248,483	0.00	3,248,483	0.00	3,248,483	0.00	3,248,483	0.00	3,248,483	0.00	3,248,483	0.00
OTHER FUNDS	6,229,389	0.00	6,509,647	0.00	6,473,669	0.00	6,473,669	0.00	6,473,669	0.00	6,473,669	0.00	6,473,669	0.00
TOTAL	\$23,144,106	432.60	\$24,191,164	442.79	\$24,130,906	442.79	\$24,130,906	442.79	\$24,130,906	442.79	\$24,130,906	442.79	\$24,130,906	442.79

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	288,171	0.00	288,171	0.00	288,171	0.00	288,171	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	147,044	0.00	147,044	0.00	147,044	0.00	147,044	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	141,127	0.00	141,127	0.00	141,127	0.00	141,127	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$288,171	0.00	\$288,171	0.00	\$288,171	0.00	\$288,171	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

POSTAGE RATE INCREASE - 1860004														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	106,632	0.00	106,632	0.00	106,632	0.00	106,632	0.00	106,632	0.00
GENERAL REVENUE	0	0.00	0	0.00	40,786	0.00	40,786	0.00	40,786	0.00	40,786	0.00	40,786	0.00

HB 2004 DEPARTMENT OF REVENUE

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HIGHWAY COLLECTIONS - 86110C														
POSTAGE RATE INCREASE - 1860004														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	106,632	0.00	106,632	0.00	106,632	0.00	106,632	0.00	106,632	0.00
OTHER FUNDS	0	0.00	0	0.00	65,846	0.00	65,846	0.00	65,846	0.00	65,846	0.00	65,846	0.00
TOTAL	\$0	0.00	\$0	0.00	\$106,632	0.00	\$106,632	0.00	\$106,632	0.00	\$106,632	0.00	\$106,632	0.00

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail. The Department's outgoing mail volume is the largest in state government. Effective May 31, 2015, the United States Postal Service increased the automated letter rate an average of 2.5 percent, postcard rates 3.6 percent, flat rates 1.9 percent and certified mail rates 4.8 percent. These postage rate increases create a shortfall in the Department's postage budget.

NMVTIS USER FEE INCREASE - 1860003														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	35,236	0.00	35,236	0.00	35,236	0.00	0	0.00	35,236	0.00
OTHER FUNDS	0	0.00	0	0.00	35,236	0.00	35,236	0.00	35,236	0.00	0	0.00	35,236	0.00
TOTAL	\$0	0.00	\$0	0.00	\$35,236	0.00	\$35,236	0.00	\$35,236	0.00	\$0	0.00	\$35,236	0.00

In 1992, in response to motor vehicle theft, Congress passed the Anti-Car Theft Act. The Act was designed to reduce auto theft by making the selling of stolen or damaged cars more difficult. Part of the Act required the establishment of the National Motor Vehicle Title Information System (NMVTIS), a United States Department of Justice information system operated by the American Association of Motor Vehicle Administrators. Missouri implemented NMVTIS on August 31, 2010. As the operator of the NMVTIS system, the American Association of Motor Vehicle Administrators previously received grant funding for a portion of their operating expenses. The grant funding is no longer available and the full operating costs are now passed on to the states.

TOTAL - HIGHWAY COLLECTIONS	\$23,144,106	432.60	\$24,191,164	442.79	\$24,272,774	442.79	\$24,560,945	442.79	\$24,560,945	442.79	\$24,525,709	442.79	\$24,560,945	442.79
------------------------------------	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------

TAXATION DIVISION
SECTION 4.010

Budget book page 46

This section provides for collecting, processing and refunding taxes mandated by Missouri statutes.

Legal Base:	32.028 RSMo
Funding Source:	General Revenue
	Health Initiatives Fund
	Petroleum Storage Tank
	Conservation Commission
	Petroleum Inspection Fund
FY2016 Withholding:	\$250,000 from MODEX

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reduction: (\$250,000) GR PD One time expenditures from FY16 - MoDex

GOVERNOR:

Core Reductions: (\$200,000) GR PS and (\$550,000) GR EE One time expenditures from FY16 – Tax Amnesty

HOUSE:

No Changes

SENATE:

No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
TAXATION DIVISION - 86115C														
CORE														
PERSONAL SERVICES	18,823,820	581.53	19,799,451	551.30	19,799,451	551.30	19,599,451	551.30	19,599,451	551.30	19,599,451	551.30	19,599,451	551.30
GENERAL REVENUE	18,162,496	556.24	19,119,686	526.88	19,119,686	526.88	18,919,686	526.88	18,919,686	526.88	18,919,686	526.88	18,919,686	526.88
OTHER FUNDS	661,324	25.29	679,765	24.42	679,765	24.42	679,765	24.42	679,765	24.42	679,765	24.42	679,765	24.42
EXPENSE & EQUIPMENT	1,630,425	0.00	2,820,995	0.00	2,820,995	0.00	2,270,995	0.00	2,270,995	0.00	2,270,995	0.00	2,270,995	0.00
GENERAL REVENUE	1,630,425	0.00	2,804,666	0.00	2,804,666	0.00	2,254,666	0.00	2,254,666	0.00	2,254,666	0.00	2,254,666	0.00
OTHER FUNDS	0	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
PROGRAM-SPECIFIC	0	0.00	250,000	0.00	0	0.00	0	0.00	0	0.00	250,000	0.00	250,000	0.00
GENERAL REVENUE	0	0.00	250,000	0.00	0	0.00	0	0.00	0	0.00	250,000	0.00	250,000	0.00
TOTAL	\$20,454,245	581.53	\$22,870,446	551.30	\$22,620,446	551.30	\$21,870,446	551.30	\$21,870,446	551.30	\$22,120,446	551.30	\$22,120,446	551.30

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	398,237	0.00	398,237	0.00	398,237	0.00	398,237	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	384,643	0.00	384,643	0.00	384,643	0.00	384,643	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	13,594	0.00	13,594	0.00	13,594	0.00	13,594	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$398,237	0.00	\$398,237	0.00	\$398,237	0.00	\$398,237	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

FRAUD DETERRENCE - 1860001														
PERSONAL SERVICES	0	0.00	0	0.00	312,479	11.00	312,479	11.00	312,479	11.00	312,479	11.00	312,479	11.00
GENERAL REVENUE	0	0.00	0	0.00	312,479	11.00	312,479	11.00	312,479	11.00	312,479	11.00	312,479	11.00

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
TAXATION DIVISION - 86115C														
FRAUD DETERRENCE - 1860001														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	1,821,688	0.00	1,821,688	0.00	1,821,688	0.00	1,821,688	0.00	1,821,688	0.00
GENERAL REVENUE	0	0.00	0	0.00	1,821,688	0.00	1,821,688	0.00	1,821,688	0.00	1,821,688	0.00	1,821,688	0.00
TOTAL	\$0	0.00	\$0	0.00	\$2,134,167	11.00	\$2,134,167	11.00	\$2,134,167	11.00	\$2,134,167	11.00	\$2,134,167	11.00
<p>During Calendar Year 2014, the Taxation Division denied 26,237 fraudulent claims for individual income tax refund or property tax credit in the amount of \$39.9 million. For Calendar Year 2015 to date, 50,103 fraudulent claims for \$83 million have been denied. The Taxation Division believes there is more fraud going undetected because of limited resources. The Department requests core funding to reduce the amount of fraudulent refunds by the following measures: analyze data to improve detection of fraudulent filings and to thoroughly review claims before the issuance of a refund; issue a paper check if a state return is not linked to a federal return (unlinked returns are more than nine times as likely as linked returns to be fraudulent); issue a paper refund check to individuals that are filing a Missouri income tax return for the first time (approximately 35% of all fraudulent refunds were submitted by individuals filing for the first time); develop a Missouri Identity theft PIN that can be used when an individual self-reports that the individual was a victim of identify or if the Department identifies that a fraudulent return was filed on a legitimate account; partner with Lexis/Nexis to validate identities for scoring purposes (validation letters will be sent for high risk returns and will require an individual to answer questions to validate the individual's identity online or by telephone).</p>														
DOC CAPTURE REMITTANCE EQUIP - 1860002														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	683,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	683,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$683,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
<p>The Department is requesting fundign to purchase equipment to augment and replace older existing equipment. The purchase will include the necessary hardware, software and maintenance to support the additional scanning load as well as replace the current aging mid-level scanning solution. The current equipment will approach or exceed its life expectancy in fiscal year 2017. The Department estimates the new high-speed, high-volume automated scanners that reduce manual handling of documents and payments will increase processing throughput by approximately 35% (anticipated increase in scanned document volume is 780,000 multi page documents). In addition, check processing will be enhanced improving overall deposit time, decreasing manual effort and allowing the division to fully utilize its existing Check 21 electronic deposit features.</p>														
TOTAL - TAXATION DIVISION	\$20,454,245	581.53	\$22,870,446	551.30	\$25,437,613	562.30	\$24,402,850	562.30	\$24,402,850	562.30	\$24,652,850	562.30	\$24,652,850	562.30

INTERGRATED TAX SYSTEM

SECTION 4.010

Budget book page 76

DOR awarded a 5 year contract for \$73,068,294 in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$8 billion in GR and \$1 billion in highway related revenue annually using a mixture of 20-30 year old mainframe and pc software systems.

Legal Base: 32.028 RSMo
Funding Source: General Revenue
FY2016 Withholding: \$2,700,000

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
INTEGRATED TAX SYSTEM - 86116C														
CORE														
EXPENSE & EQUIPMENT	8,293,123	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GENERAL REVENUE	8,293,123	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL	\$8,293,123	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
<hr/>														
TOTAL - INTEGRATED TAX SYSTEM	\$8,293,123	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00

MOTOR VEHICLE & DRIVER LICENSE DIVISION
SECTION 4.015

Budget book page 81

This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 183 contract agent license offices.

Legal Base: 32.028 RSMo
Funding Source: General Revenue
Motor Vehicle Commission Fund
Specialty Plate Fund
Federal Funds
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Change

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:
No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015														
MOTOR VEH & DRIVER LICENSING - 86120C														
CORE														
PERSONAL SERVICES	502,038	16.51	573,195	32.05	573,195	32.05	573,195	32.05	573,195	32.05	573,195	32.05	573,195	32.05
GENERAL REVENUE	311,982	9.64	368,851	22.05	368,851	22.05	368,851	22.05	368,851	22.05	368,851	22.05	368,851	22.05
FEDERAL FUNDS	0	0.00	2,695	0.00	2,695	0.00	2,695	0.00	2,695	0.00	2,695	0.00	2,695	0.00
OTHER FUNDS	190,056	6.87	201,649	10.00	201,649	10.00	201,649	10.00	201,649	10.00	201,649	10.00	201,649	10.00
EXPENSE & EQUIPMENT	268,448	0.00	696,801	0.00	696,801	0.00	696,801	0.00	696,801	0.00	696,801	0.00	696,801	0.00
GENERAL REVENUE	227,392	0.00	280,232	0.00	280,232	0.00	280,232	0.00	280,232	0.00	280,232	0.00	280,232	0.00
FEDERAL FUNDS	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	41,056	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$770,486	16.51	\$1,269,996	32.05	\$1,269,996	32.05	\$1,269,996	32.05	\$1,269,996	32.05	\$1,269,996	32.05	\$1,269,996	32.05

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	11,464	0.00	11,464	0.00	11,464	0.00	11,464	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	7,377	0.00	7,377	0.00	7,377	0.00	7,377	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	54	0.00	54	0.00	54	0.00	54	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	4,033	0.00	4,033	0.00	4,033	0.00	4,033	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$11,464	0.00	\$11,464	0.00	\$11,464	0.00	\$11,464	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

TOTAL - MOTOR VEH & DRIVER LICENSING	\$770,486	16.51	\$1,269,996	32.05	\$1,269,996	32.05	\$1,281,460	32.05	\$1,281,460	32.05	\$1,281,460	32.05	\$1,281,460	32.05
---	------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------

LEGAL SERVICES DIVISION
SECTION 4.020

Budget book page 95

This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri's motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.

Legal Base: 32.028 RSMo
Funding Source: General Revenue
Motor Vehicle Commission Fund
Tobacco Control Special Fund
Federal Funds
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020														
LEGAL SERVICES - 86130C														
CORE														
PERSONAL SERVICES	1,763,972	42.31	2,204,580	56.75	2,204,580	56.75	2,204,580	56.75	2,204,580	56.75	2,204,580	56.75	2,204,580	56.75
GENERAL REVENUE	1,376,711	32.80	1,501,832	40.75	1,501,832	40.75	1,501,832	40.75	1,501,832	40.75	1,501,832	40.75	1,501,832	40.75
FEDERAL FUNDS	79,960	2.14	208,484	5.00	208,484	5.00	208,484	5.00	208,484	5.00	208,484	5.00	208,484	5.00
OTHER FUNDS	307,301	7.37	494,264	11.00	494,264	11.00	494,264	11.00	494,264	11.00	494,264	11.00	494,264	11.00
EXPENSE & EQUIPMENT	234,977	0.00	398,128	0.00	398,128	0.00	398,128	0.00	398,128	0.00	398,128	0.00	398,128	0.00
GENERAL REVENUE	149,695	0.00	155,533	0.00	155,533	0.00	155,533	0.00	155,533	0.00	155,533	0.00	155,533	0.00
FEDERAL FUNDS	62,825	0.00	211,154	0.00	211,154	0.00	211,154	0.00	211,154	0.00	211,154	0.00	211,154	0.00
OTHER FUNDS	22,457	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$1,998,949	42.31	\$2,602,708	56.75	\$2,602,708	56.75	\$2,602,708	56.75	\$2,602,708	56.75	\$2,602,708	56.75	\$2,602,708	56.75

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	44,092	0.00	44,092	0.00	44,092	0.00	44,092	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	30,037	0.00	30,037	0.00	30,037	0.00	30,037	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	4,170	0.00	4,170	0.00	4,170	0.00	4,170	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	9,885	0.00	9,885	0.00	9,885	0.00	9,885	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$44,092	0.00	\$44,092	0.00	\$44,092	0.00	\$44,092	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

TOTAL - LEGAL SERVICES	\$1,998,949	42.31	\$2,602,708	56.75	\$2,602,708	56.75	\$2,646,800	56.75	\$2,646,800	56.75	\$2,646,800	56.75	\$2,646,800	56.75
-------------------------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------

ADMINISTRATION DIVISION

SECTION 4.025

Budget book pages 120

The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues and investing and collateralizing non-state revenue collections.

Legal Base: 32.028 RSMo
Funding Source: General Revenue
Child Support Enforcement Fund
Federal Funds
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025														
ADMINISTRATION DIVISION - 86135C														
CORE														
PERSONAL SERVICES	1,176,005	30.80	1,200,941	38.66	1,200,941	38.66	1,200,941	38.66	1,200,941	38.66	1,200,941	38.66	1,200,941	38.66
GENERAL REVENUE	1,115,877	28.98	1,122,219	36.04	1,122,219	36.04	1,122,219	36.04	1,122,219	36.04	1,122,219	36.04	1,122,219	36.04
FEDERAL FUNDS	34,922	1.06	53,170	1.74	53,170	1.74	53,170	1.74	53,170	1.74	53,170	1.74	53,170	1.74
OTHER FUNDS	25,206	0.76	25,552	0.88	25,552	0.88	25,552	0.88	25,552	0.88	25,552	0.88	25,552	0.88
EXPENSE & EQUIPMENT	3,862,334	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
GENERAL REVENUE	204,714	0.00	211,326	0.00	211,326	0.00	211,326	0.00	211,326	0.00	211,326	0.00	211,326	0.00
FEDERAL FUNDS	2,325,815	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
OTHER FUNDS	1,331,805	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00
TOTAL	\$5,038,339	30.80	\$6,972,114	38.66	\$6,972,114	38.66	\$6,972,114	38.66	\$6,972,114	38.66	\$6,972,114	38.66	\$6,972,114	38.66

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	24,023	0.00	24,023	0.00	24,023	0.00	24,023	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	22,447	0.00	22,447	0.00	22,447	0.00	22,447	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	1,064	0.00	1,064	0.00	1,064	0.00	1,064	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	512	0.00	512	0.00	512	0.00	512	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$24,023	0.00	\$24,023	0.00	\$24,023	0.00	\$24,023	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

TOTAL - ADMINISTRATION DIVISION	\$5,038,339	30.80	\$6,972,114	38.66	\$6,972,114	38.66	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66
--	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------

POSTAGE
SECTION 4.025

Budget book page 148

This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.

Legal Base: 32.028 RSMo
Funding Source: General Revenue
Health Initiatives Fund
Motor Vehicle Commission Fund
Conservation Commission Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:
No Changes

10% flexibility between PS & E&E and 10% flexibility is allowed between Sections 4.005, 4.010, 4.015, 4.020, and 4.025

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025														
POSTAGE - 86150C														
CORE														
EXPENSE & EQUIPMENT	4,117,321	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00
GENERAL REVENUE	4,066,737	0.00	3,993,011	0.00	3,993,011	0.00	3,993,011	0.00	3,993,011	0.00	3,993,011	0.00	3,993,011	0.00
OTHER FUNDS	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
TOTAL	\$4,117,321	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00

POSTAGE RATE INCREASE - 1860004

EXPENSE & EQUIPMENT	0	0.00	0	0.00	120,368	0.00	120,368	0.00	120,368	0.00	120,368	0.00	120,368	0.00
GENERAL REVENUE	0	0.00	0	0.00	120,368	0.00	120,368	0.00	120,368	0.00	120,368	0.00	120,368	0.00
TOTAL	\$0	0.00	\$0	0.00	\$120,368	0.00	\$120,368	0.00	\$120,368	0.00	\$120,368	0.00	\$120,368	0.00

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail. The Department's outgoing mail volume is the largest in state government. Effective May 31, 2015, the United States Postal Service increased the automated letter rate an average of 2.5 percent, postcard rates 3.6 percent, flat rates 1.9 percent and certified mail rates 4.8 percent. These postage rate increases create a shortfall in the Department's postage budget.

TOTAL - POSTAGE	\$4,117,321	0.00	\$4,043,756	0.00	\$4,164,124	0.00	\$4,164,124	0.00	\$4,164,124	0.00	\$4,164,124	0.00	\$4,164,124	0.00
------------------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------

STATE TAX COMMISSION
SECTION 4.030

Budget book page 320

This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

Legal Base: 138.190 to 138.480 RSMo
Funding Source: General Revenue
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

10% flexibility between PS & E&E

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.030														
STATE TAX COMMISSION - 86911C														
CORE														
PERSONAL SERVICES	1,978,823	39.84	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00
GENERAL REVENUE	1,978,823	39.84	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00
EXPENSE & EQUIPMENT	126,494	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00
GENERAL REVENUE	126,494	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00
TOTAL	\$2,105,317	39.84	\$2,169,107	40.00	\$2,169,107	40.00	\$2,169,107	40.00	\$2,169,107	40.00	\$2,169,107	40.00	\$2,169,107	40.00

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	39,965	0.00	39,965	0.00	39,965	0.00	39,965	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	39,965	0.00	39,965	0.00	39,965	0.00	39,965	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$39,965	0.00	\$39,965	0.00	\$39,965	0.00	\$39,965	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

TOTAL - STATE TAX COMMISSION	\$2,105,317	39.84	\$2,169,107	40.00	\$2,169,107	40.00	\$2,209,072	40.00	\$2,209,072	40.00	\$2,209,072	40.00	\$2,209,072	40.00
-------------------------------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------

ASSESSMENT MAINTENANCE

SECTION 4.035

Budget book page 338

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request will provide reimbursements to counties at the statutory floor of \$3.00 per parcel based upon 2013 parcel count. The actual cost per parcel required to implement the statewide assessment program stands at \$17.63. The core request provides funding to pay 15 percent of the actual cost required to assess property in the state with the balance of 85 percent being borne by local governments.

Property tax revenues in 2013 were approximately \$6.6 billion, of which roughly \$4.9 billion provides funding to local public schools.

Legal Base: 137.750 RSMo.
Funding Source: General Revenue
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035														
ASSESSMENT MAINTENANCE - 87016C														
CORE														
PROGRAM-SPECIFIC	9,875,176	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00
GENERAL REVENUE	9,875,176	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00
TOTAL	\$9,875,176	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	0.00

ASSESSMENT MAINTENANCE - 1860007

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	1,154,746	0.00	1,154,746	0.00	1,154,746	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	1,154,746	0.00	1,154,746	0.00	1,154,746	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,154,746	0.00	\$1,154,746	0.00	\$1,154,746	0.00

Increases reimbursements to counties by .35 cents per parcel, for a total of \$3.50 per parcel based on 2014 parcel count of 3,299,273.

TOTAL - ASSESSMENT MAINTENANCE	\$9,875,176	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$11,531,622	0.00	\$11,531,622	0.00	\$11,531,622	0.00
---------------------------------------	--------------------	-------------	---------------------	-------------	---------------------	-------------	---------------------	-------------	---------------------	-------------	---------------------	-------------	---------------------	-------------

APPROPRIATED TAX CREDITS

SECTION 4.040

Budget book page 178

Various Tax credit redemptions which include the Rolling Stock, Wood Energy, and Alternative Fuel Infrastructure.

Legal Base: 137.1018, 135.305, and 137.710, RSMo.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Core Reduction: (\$700,000) GR PD each appropriated tax credit by half

HOUSE:

Core Restoration: \$650,000 GR PD to Wood Energy and Rolling Stock

SENATE:

Core Transfer: (\$1,350,000) GR PD moved to DED

CONFERENCE:

Core Transfer: \$300,000 GR PD Rolling Stock returned to DOR
Compromise Position

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040														
APPROPRIATED TAX CREDITS - 87021C														
CORE														
PROGRAM-SPECIFIC	0	0.00	1,400,000	0.00	1,400,000	0.00	700,000	0.00	1,350,000	0.00	0	0.00	300,000	0.00
GENERAL REVENUE	0	0.00	1,400,000	0.00	1,400,000	0.00	700,000	0.00	1,350,000	0.00	0	0.00	300,000	0.00
TOTAL	\$0	0.00	\$1,400,000	0.00	\$1,400,000	0.00	\$700,000	0.00	\$1,350,000	0.00	\$0	0.00	\$300,000	0.00
Core Reallocations-To align appropriations & FTE with estimated expenditures.														

ROLLING STOCK TAX CREDIT - 1860008

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	300,000	0.00	0	0.00	300,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	300,000	0.00	0	0.00	300,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$300,000	0.00	\$0	0.00	\$300,000	0.00
Increase the appropriation authority for the rolling stock tax credit.														

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040														
APPROPRIATED TAX CREDITS - 87021C														
WOOD ENERGY TAX CREDIT - 1860009														
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	1,000,000	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	1,000,000	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$0	0.00	\$0	0.00
Increase in appropriation authority of the wood energy tax credit line.														

TOTAL - APPROPRIATED TAX CREDITS	\$0	0.00	\$1,400,000	0.00	\$1,400,000	0.00	\$700,000	0.00	\$2,650,000	0.00	\$0	0.00	\$600,000	0.00
---	------------	-------------	--------------------	-------------	--------------------	-------------	------------------	-------------	--------------------	-------------	------------	-------------	------------------	-------------

PROSECUTING ATTORNEYS-COLLECTION AGENCY FEES

SECTION 4.045

Budget book page 183

This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected.

Legal Base: 140.850 and 136.150, RSMo.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.045														
PROSEC ATTYS-COLL AGENCY FEES - 87060C														
CORE														
EXPENSE & EQUIPMENT	715,867	0.00	600,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00
GENERAL REVENUE	715,867	0.00	600,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00	750,000	0.00
PROGRAM-SPECIFIC	2,236,110	0.00	2,700,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00
GENERAL REVENUE	2,236,110	0.00	2,700,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00
TOTAL	\$2,951,977	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00

Core Reallocations-To align appropriations & FTE with estimated expenditures.

TOTAL - PROSEC ATTYS-COLL AGENCY FEE	\$2,951,977	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00
---	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------

COUNTY FILING FEES
SECTION 4.050

Budget book page 188

This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. The Department will, per Section 144.380.4, RSMo, pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.050														
COUNTY LIEN FILING FEES - 87080C														
CORE														
PROGRAM-SPECIFIC	263,454	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GENERAL REVENUE	263,454	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL	\$263,454	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
<hr/>														
TOTAL - COUNTY LIEN FILING FEES	\$263,454	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00

DISTRIBUTION TO CITIES - MOTOR FUEL TAX FUND
SECTION 4.055

Budget book page 193

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.

Funding Source: Motor Fuel Tax Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.055														
MOTOR FUEL TAX DISTRIBUTION - 87030C														
CORE														
PROGRAM-SPECIFIC	185,263,197	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
OTHER FUNDS	185,263,197	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	\$185,263,197	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
<hr/>														
TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$185,263,197	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

EMBLEM USE FEE DISTRIBUTION

SECTION 4.060

Budget book page 198

Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

Funding Source: GR
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060														
EMBLEM USE FEE DISTRIBUTION - 87032C														
CORE														
PROGRAM-SPECIFIC	825	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GENERAL REVENUE	825	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	\$825	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
<hr/>														
TOTAL - EMBLEM USE FEE DISTRIBUTION	\$825	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

GENERAL REVENUE REFUNDS

SECTION 4.065

Budget book page 203

This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an "E"

GOVERNOR:

Core Reduction: (\$10,300,000) GR PD to reflect CRE predictions for FY17

Requested an "E"

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.065														
GENERAL REVENUE REFUNDS (REG) - 87011C														
CORE														
PROGRAM-SPECIFIC	1,222,500,553	0.00	1,394,400,000	0.00	1,394,400,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00
GENERAL REVENUE	1,222,500,553	0.00	1,394,400,000 E	0.00	1,394,400,000 E	0.00	1,384,100,000 E	0.00	1,384,100,000 E	0.00	1,384,100,000 E	0.00	1,384,100,000 E	0.00
TOTAL	\$1,222,500,553	0.00	\$1,394,400,000	0.00	\$1,394,400,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00
Core Reallocations-To align appropriations & FTE with estimated expenditures.														

TOTAL - GENERAL REVENUE REFUNDS (REG)	\$1,222,500,553	0.00	\$1,394,400,000	0.00	\$1,394,400,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00
--	------------------------	-------------	------------------------	-------------	------------------------	-------------	------------------------	-------------	------------------------	-------------	------------------------	-------------	------------------------	-------------

SURPLUS REVENUE REFUNDS

SECTION 4.066

Budget book page

This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the Surplus Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other Surplus Revenue Refunds.

Funding Source: Surplus Revenue (0497)

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

GOVERNOR:

HOUSE:

New Decision Item

SENATE:

Removed from budget

CONFERENCE:

Senate position

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.066														
GR AND SURPLUS REFUNDS - 87014C														
SURPLUS REVENUE REFUND - 1860011														
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	1E	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00
For refunds for overpayment or erroneous payment of any tax or any payment that is credited to general revenue fund or surplus revenue fund.														

TOTAL - GR AND SURPLUS REFUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00
---------------------------------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------

FEDERAL AND OTHER REFUNDS

SECTION 4.070

Budget book page 208

This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Funding Sources: Federal and Other Funds

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015 ACTUAL		FY 2016 BUDGET		FY 2017 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070														
FEDERAL & OTHER FUNDS REFUNDS - 87012C														
CORE														
PROGRAM-SPECIFIC	9,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	9,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$9,079	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
Core Reallocations-To align appropriations & FTE with estimated expenditures.														

TOTAL - FEDERAL & OTHER FUNDS REFUND	\$9,079	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
---	----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------

HIGHWAY FUND REFUNDS

SECTION 4.075

Budget book page 213

This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

Funding Source: State Highway and Transportation Department Fund

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an "E"

GOVERNOR:

Requested an "E"

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075														
HIGHWAY FUND REFUNDS - 87020C														
CORE														
PROGRAM-SPECIFIC	403,808	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
OTHER FUNDS	403,808	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564 E	0.00
TOTAL	\$403,808	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
Core Reallocations-To align appropriations & FTE with estimated expenditures.														

TOTAL - HIGHWAY FUND REFUNDS	\$403,808	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
-------------------------------------	------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------

REFUNDS FROM AVIATION TRUST FUND
SECTION 4.080

Budget book page 218

This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.

Funding Source: Aviation Trust Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:
No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.080														
AVIATION TRUST FUND REFUNDS - 87045C														
CORE														
PROGRAM-SPECIFIC	5,607	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	5,607	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$5,607	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
<hr/>														
TOTAL - AVIATION TRUST FUND REFUNDS	\$5,607	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

REFUNDS FROM MOTOR FUEL TAX FUND

SECTION 4.085

Budget book page 223

This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

Funding Source: State Highway and Transportation Department Fund

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an "E"

GOVERNOR:

Requested an "E"

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085														
REFUNDS OF MOTOR FUEL TAX - 87050C														
CORE														
PROGRAM-SPECIFIC	10,578,116	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
OTHER FUNDS	10,578,116	0.00	10,914,000E	0.00	10,914,000E	0.00	10,914,000E	0.00	10,914,000E	0.00	10,914,000E	0.00	10,914,000E	0.00
TOTAL	\$10,578,116	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00
<hr/>														
TOTAL - REFUNDS OF MOTOR FUEL TAX	\$10,578,116	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

REFUNDS FROM WORKERS COMPENSATION

SECTION 4.090

Budget book page 228

This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers' Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.

Funding Source: Workers Compensation Fund

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.090														
REFUNDS FROM WORKERS' COMP - 87085C														
CORE														
PROGRAM-SPECIFIC	117,661	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
OTHER FUNDS	117,661	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$117,661	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
<hr/>														
TOTAL - REFUNDS FROM WORKERS' COMP	\$117,661	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

CIGARETTE TAX REFUNDS

SECTION 4.095

Budget book page 233

This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.

Funding Sources: Health Initiatives Fund
State School Moneys Fund
Fair Share Fund

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.095														
CIGARETTE TAX REFUNDS - 87088C														
CORE														
PROGRAM-SPECIFIC	20,732	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
OTHER FUNDS	20,732	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	\$20,732	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
<hr/>														
TOTAL - CIGARETTE TAX REFUNDS	\$20,732	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

COUNTY STOCK INSURANCE DISTRIBUTION

SECTION 4.100

Budget book page 238

This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distribution is made according to Section 148.330, RSMo.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100														
COUNTY STOCK INS TAX DISTRIBTN - 87018C														
CORE														
PROGRAM-SPECIFIC	102,854	0.00	660,700	0.00	660,700	0.00	660,700	0.00	660,700	0.00	660,700	0.00	660,700	0.00
GENERAL REVENUE	102,854	0.00	660,700	0.00	660,700	0.00	660,700	0.00	660,700	0.00	660,700	0.00	660,700	0.00
TOTAL	\$102,854	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00
<hr/>														
TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$102,854	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00

DEBT OFFSET ESCROW TAX CREDITS

SECTION 4.105

Budget book page 243

This section allows the Department to apply an authorized tax credit towards a tax delinquency pursuant to Section 135.815, RSMo. Prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.105														
OFFSET DEBTS WITH TAX CREDITS - 87092C														
CORE														
PROGRAM-SPECIFIC	65,941	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GENERAL REVENUE	65,941	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL	\$65,941	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
<hr/>														
TOTAL - OFFSET DEBTS WITH TAX CREDITS	\$65,941	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00

TRANSFER FROM GR TO DEBT OFFSET ESCROW

SECTION 4.110

Budget book page 248

This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015 ACTUAL		FY 2016 BUDGET		FY 2017 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.110														
DEBT OFFSET TRANSFER - 87091C														
CORE														
FUND TRANSFERS	12,129,875	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
GENERAL REVENUE	12,129,875	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL	\$12,129,875	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
<hr/>														
TOTAL - DEBT OFFSET TRANSFER	\$12,129,875	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00

TRANSFER FROM GR TO CIRCUIT COURT ESCROW
SECTION 4.115

Budget book page 253

This section provides for the transfer of funds to the Circuit Court Escrow Funds that were offset from tax refunds to satisfy debts owed to the courts across the state.

Legal Base: 143.782 and 143.788, RSMo.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115														
CIRCUIT COURTS ESCROW TRF - 87101C														
CORE														
FUND TRANSFERS	1,600,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GENERAL REVENUE	1,600,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$1,600,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DEBT OFFSET CIRCUIT COURTS INC - 1860005

FUND TRANSFERS	0	0.00	0	0.00	518,749	0.00	518,749	0.00	518,749	0.00	518,749	0.00	518,749	0.00
GENERAL REVENUE	0	0.00	0	0.00	518,749	0.00	518,749	0.00	518,749	0.00	518,749	0.00	518,749	0.00
TOTAL	\$0	0.00	\$0	0.00	\$518,749	0.00	\$518,749	0.00	\$518,749	0.00	\$518,749	0.00	\$518,749	0.00

Section 488.5028, RSMo, authorizes the courts to collect delinquent court costs, fines and other sums due to the state or a political subdivision by offsetting an individual's income tax refund. Total collections over the last three fiscal years increase on average 12.4 percent. The projected offsets exceed the \$2 million transfer core. The Office of State Courts Administrator is submitting a new decision item to increase its spending authority by the same amount.

TOTAL - CIRCUIT COURTS ESCROW TRF	\$1,600,000	0.00	\$2,000,000	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00
--	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------	--------------------	-------------

TRANSFER OF DEBT OFFSET ESCROW
SECTION 4.120

Budget book page 263

This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.

Funding Source: Debt Offset Escrow

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.120														
DEBT OFFSET - 87098C														
CORE														
PROGRAM-SPECIFIC	823,455	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
OTHER FUNDS	823,455	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL	\$823,455	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
<hr/>														
TOTAL - DEBT OFFSET	\$823,455	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

TRANSFER FROM THE SCHOOL DISTRICT TRUST FUND TO GENERAL REVENUE
SECTION 4.125

Budget book page 268

This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Funding Source: School District Trust Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125														
SCHOOL DIST TRST TRNSFER TO GR - 87093C														
CORE														
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
OTHER FUNDS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
<hr/>														
TOTAL - SCHOOL DIST TRST TRNSFER TO G	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00

TRANSFER TO GENERAL REVENUE FROM PARKS SALES TAX FUND
SECTION 4.130

Budget book page 273

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Funding Source: Park Sales Tax

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.130														
PARK SALES TAX TRANSFER TO GR - 87094C														
CORE														
FUND TRANSFERS	282,678	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
OTHER FUNDS	282,678	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	\$282,678	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
<hr/>														
TOTAL - PARK SALES TAX TRANSFER TO GR	\$282,678	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

TRANSFER TO GENERAL REVENUE FROM SOIL & WATER SALES TAX FUND
SECTION 4.135

Budget book page 278

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Funding Source: Soil & Water Sales Tax Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135														
SOIL & WATER SALS TX TRF TO GR - 87096C														
CORE														
FUND TRANSFERS	282,679	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
OTHER FUNDS	282,679	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	\$282,679	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
<hr/>														
TOTAL - SOIL & WATER SALS TX TRF TO GR	\$282,679	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

INCOME CHECK OFF TRANSFER FROM GR TO VARIOUS FUNDS

SECTION 4.140

Budget book page 283

This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various check-off funds pursuant to Sections 143.1000 through 143.1025 RSMo.

Funding Source: General Revenue

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an "E"

GOVERNOR:

Requested an "E"

HOUSE:

Removed "E"

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140														
INCOME TAX CHECK OFF TRANSFER - 87100C														
CORE														
FUND TRANSFERS	394,190	0.00	396,000	0.00	396,000	0.00	396,000	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GENERAL REVENUE	394,190	0.00	396,000	0.00	396,000E	0.00	396,000E	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL	\$394,190	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00

TAX CHECK-OFF TRANSFER INC - 1860006

FUND TRANSFERS	0	0.00	0	0.00	75,000	0.00	75,000	0.00	75,000	0.00	75,000	0.00	75,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	75,000E	0.00	75,000E	0.00	75,000	0.00	75,000	0.00	75,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$75,000	0.00	\$75,000	0.00	\$75,000	0.00	\$75,000	0.00	\$75,000	0.00

Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to a special trust fund. The Department collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The "E" was removed from this appropriation. An increase is requested to more accurately reflect anticipated transfers.

TOTAL - INCOME TAX CHECK OFF TRANSFER	\$394,190	0.00	\$396,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
--	------------------	-------------	------------------	-------------	------------------	-------------	------------------	-------------	------------------	-------------	------------------	-------------	------------------	-------------

TRANSFER OUT OF FUNDS FOR ERRONEOUS PAYMENTS (Reversal of Income Check Off Transfer)

SECTION 4.145

Budget book page 294

This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Funding sources: Various Other Funds

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an "E"

GOVERNOR:

Requested an "E"

HOUSE:

Removed "E"

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.145														
CHECK OFF ERRONEOUSLY DEP TRF - 87105C														
CORE														
FUND TRANSFERS	322	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
OTHER FUNDS	322	0.00	13,669	0.00	13,669E	0.00	13,669E	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	\$322	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
Core Reallocations-To align appropriations & FTE with estimated expenditures.														

TOTAL - CHECK OFF ERRONEOUSLY DEP TF	\$322	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
---	--------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------

INCOME CHECK OFF TRUST FUND DISTRIBUTION
SECTION 4.150

Budget book page 299

This section allows for the distributions of from the various funds to the various charitable organizations.

Legal Base: 143.005 and 143.1013, RSMo.

Funding Source: Various Other Funds

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an "E"

GOVERNOR:

Requested an "E"

HOUSE:

Removed "E"

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015 ACTUAL		FY 2016 BUDGET		FY 2017 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE RECOMMENDED		TRULY AGREED FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE

HOUSE BILL SECTION 04.150
INCOME TAX CHECK OFF DISTRIBU - 87106C

CORE														
PROGRAM-SPECIFIC	35,329	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	35,329	0.00	50,000	0.00	50,000E	0.00	50,000E	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$35,329	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

Core Reallocations-To align appropriations & FTE with estimated expenditures.

TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$35,329	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
--	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------	-----------------	-------------

TRANSFER FROM DEPARTMENT OF REVENUE INFORMATION FUND TO STATE ROAD FUND

SECTION 4.155

Budget book page 304

This section allows for a transfer from Department of Revenue Information fund to the State Road Fund as determined by the Department at the end of each fiscal year.

Legal Base: 610.026.1 RSMo.
Funding Source: Department of Revenue Information Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reduction: (\$2,500,000) OTH TRF for FY16 one time expenditures

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155														
DOR INFO FUND TRANSFER - 87110C														
CORE														
FUND TRANSFERS	1,249,060	0.00	3,750,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
OTHER FUNDS	1,249,060	0.00	3,750,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	\$1,249,060	0.00	\$3,750,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
<hr/>														
TOTAL - DOR INFO FUND TRANSFER	\$1,249,060	0.00	\$3,750,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

TRANSFER FROM MOTOR FUEL TAX FUND TO STATE HIGHWAYS AND TRANSPORTATION FUND

SECTION 4.160

Budget book page 309

This section allows for the transfer from Highways and Transportation Department Fund to the State Road Fund. Amendment 3 collections overrun. This is generally determined in the supplemental.

Legal Base: 142.345, RSMo.
Funding Source: Motor Fuel Tax Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160														
MOTOR FUEL TAX TRANSFER - 87120C														
CORE														
FUND TRANSFERS	525,166,971	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
OTHER FUNDS	525,166,971	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	\$525,166,971	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
<hr/>														
TOTAL - MOTOR FUEL TAX TRANSFER	\$525,166,971	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160														
HIGHWAY FUND TRANSFER - 87116C														
CORE														
FUND TRANSFERS	2,130,470	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	2,130,470	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$2,130,470	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
<hr/>														
TOTAL - HIGHWAY FUND TRANSFER	\$2,130,470	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DEPARTMENT OF REVENUE SPECIALTY PLATE TRANSFER
SECTION 4.165

Budget book page 314

This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund

Legal Base: 301.3150(2) RSMo.
Funding Source: DOR Specialty Plate Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:
No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165														
SPECIALTY PLATE TRNSFER TO HWY - 87122C														
CORE														
FUND TRANSFERS	125	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
OTHER FUNDS	125	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	\$125	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
<hr/>														
TOTAL - SPECIALTY PLATE TRNSFER TO HW	\$125	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

MISSOURI LOTTERY COMMISSION-OPERATING
SECTION 4.170

Budget book page 344

This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.

Legal Base: Missouri Constitution Article III, Sec. 39 (b)
Funding Source: Lottery Enterprise Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

Core Reduction: (\$2,500,000) OTH to Vendor Payment line
Removed "E"

SENATE:

Language changes to remove flexibility of Lottery Pull Tab program

CONFERENCE:

Compromise on Pull Tab language

25% flexibility between personal service and expense and equipment

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.170														
LOTTERY COMMISSION - OPERATIN - 87212C														
CORE														
PERSONAL SERVICES	6,687,608	152.41	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50
OTHER FUNDS	6,687,608	152.41	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50
EXPENSE & EQUIPMENT	43,349,865	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00	49,712,792	0.00	49,712,792	0.00	49,712,792	0.00
OTHER FUNDS	43,349,865	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00	49,712,792	0.00	49,712,792	0.00	49,712,792	0.00
PROGRAM-SPECIFIC	2,880	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00
OTHER FUNDS	2,880	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL	\$50,040,353	152.41	\$59,155,509	153.50	\$59,155,509	153.50	\$59,155,509	153.50	\$56,655,509	153.50	\$56,655,509	153.50	\$56,655,509	153.50

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	138,732	0.00	138,732	0.00	138,732	0.00	138,732	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	138,732	0.00	138,732	0.00	138,732	0.00	138,732	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$138,732	0.00	\$138,732	0.00	\$138,732	0.00	\$138,732	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

TOTAL - LOTTERY COMMISSION - OPERATIN	\$50,040,353	152.41	\$59,155,509	153.50	\$59,155,509	153.50	\$59,294,241	153.50	\$56,794,241	153.50	\$56,794,241	153.50	\$56,794,241	153.50
--	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------	---------------------	---------------

MISSOURI LOTTERY COMMISSION - PRIZE PAYMENTS
SECTION 4.175

Budget book page 358

This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

Legal Base: Missouri Constitution Article III, Sec. 39 (b)
Funding Source: Lottery Enterprise Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an "E"

GOVERNOR:

Requested an "E"

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175														
LOTTERY COMMISSION - PRIZES - 87213C														
CORE														
EXPENSE & EQUIPMENT	139,313,923	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
OTHER FUNDS	139,313,923	0.00	153,000,000E	0.00	153,000,000E	0.00	153,000,000E	0.00	153,000,000E	0.00	153,000,000E	0.00	153,000,000E	0.00
TOTAL	\$139,313,923	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00
Core Reallocations-To align appropriations & FTE with estimated expenditures.														

TOTAL - LOTTERY COMMISSION - PRIZES	\$139,313,923	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00
--	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------

MISSOURI LOTTERY COMMISSION – OPERATING FUNDS TRANSFER

SECTION 4.176

Budget book page

This section provides a transfer to the Lottery Operating Fund from the State Lottery fund for operating costs

Legal Base: Missouri Constitution Article III, Sec. 39 (b)

Funding Source: State Lottery Fund

FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

GOVERNOR:

HOUSE:

SENATE:

New Section created by Senate

CONFERENCE:

Senate Position

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.176														
LOTTERY FUND TRANSFER - 87215C														
Lottery Transfer to Commission - 1860013														
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	56,794,241	0.00	56,794,241	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	56,794,241	0.00	56,794,241	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00
This is the transfer from the State Lottery Fund to the Lottery Enterprise Fund for the purpose of operating expenses.														

TOTAL - LOTTERY FUND TRANSFER	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00
--------------------------------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------	------------	-------------	---------------------	-------------	---------------------	-------------

MISSOURI LOTTERY COMMISSION - TRANSFER TO LOTTERY PROCEEDS FUND

SECTION 4.180

Budget book page 359

This section provides for the transfer of funds from the Lottery Enterprise Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September, 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.

Legal Base: Missouri Constitution Article III, Sec. 39 (b)
Funding Source: Lottery Enterprise Fund to Lottery Proceeds Fund
FY2016 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reduction: (\$20,276,426) OTH Funds reduced to reflect expected transfer amount for of this year
Requested an "E"

GOVERNOR:

Core Restoration: \$20,276,426 OTH Funds Restored by Governor's Office to FY16 Levels
Requested an "E"

HOUSE:

No Changes

SENATE:

Removed "E"

CONFERENCE:

Senate Position

Committee Markup Annual

HB 2004 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2015		FY 2016		FY 2017		GOV AS		HOUSE		SENATE		TRULY AGREED	
	ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180														
LOTTERY COMMISSION-TRANSFER - 87218C														
CORE														
FUND TRANSFERS	270,701,018	0.00	299,000,000	0.00	278,794,691	0.00	299,000,000	0.00	299,000,000	0.00	299,000,000	0.00	299,000,000	0.00
OTHER FUNDS	270,701,018	0.00	299,000,000E	0.00	278,794,691E	0.00	299,000,000E	0.00	299,000,000E	0.00	299,000,000	0.00	299,000,000	0.00
TOTAL	\$270,701,018	0.00	\$299,000,000	0.00	\$278,794,691	0.00	\$299,000,000	0.00	\$299,000,000	0.00	\$299,000,000	0.00	\$299,000,000	0.00
Core Reallocations-To align appropriations & FTE with estimated expenditures.														

LOTTERY TRANSFER - 1860010														
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	7,000,000	0.00	12,000,000	0.00	12,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	7,000,000E	0.00	12,000,000	0.00	12,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$7,000,000	0.00	\$12,000,000	0.00	\$12,000,000	0.00
Increase in transfer authority from the Lottery Enterprise Fund to the Lottery Proceeds Fund.														

TOTAL - LOTTERY COMMISSION-TRANSFER	\$270,701,018	0.00	\$299,000,000	0.00	\$278,794,691	0.00	\$299,000,000	0.00	\$306,000,000	0.00	\$311,000,000	0.00	\$311,000,000	0.00
--	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------

