

FISCAL YEAR 2019

TRULY AGREED AND FINALLY PASSED
(AFTER VETO)

DEPARTMENT OF REVENUE

HOUSE BILL 2004

Vetoed: None

99th General Assembly
Second Regular Session
Prepared by Senate Appropriations Committee Staff

MV/DL SYSTEM
SECTION 4.005

Budget Book page 17

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 Statue Chapters 302 and 303
Funding Source: General Revenue
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Core Reduction: (\$25,000) GR EE To Professional Services

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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	100,510	1.90	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00
GENERAL REVENUE	100,510	1.90	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00
EXPENSE & EQUIPMENT	4,116	0.00	25,000	0.00	25,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	4,116	0.00	25,000	0.00	25,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$104,626	1.90	\$203,500	3.00	\$203,500	3.00	\$178,500	3.00	\$178,500	3.00	\$178,500	3.00	\$178,500	3.00
Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	650	0.00	2,100	0.00	1,050	0.00	1,050	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	650	0.00	2,100	0.00	1,050	0.00	1,050	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$650	0.00	\$2,100	0.00	\$1,050	0.00	\$1,050	0.00
Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.														
TOTAL - HWY COLL MV/DL SYSTEM	\$104,626	1.90	\$203,500	3.00	\$203,500	3.00	\$179,150	3.00	\$180,600	3.00	\$179,550	3.00	\$179,550	3.00

HIGHWAY COLLECTIONS
SECTION 4.005

Budget book page 23

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reallocation: (\$24,349) GR Transfer to Governor's Office

GOVERNOR:

Core Reduction: (\$320,254) GR PS and (9.00) FTE Empty FTE

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual

	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.005 HIGHWAY COLLECTIONS - 86110C														
CORE														
PERSONAL SERVICES	13,760,107	417.10	14,680,735	442.54	14,680,735	442.54	14,360,481	433.54	14,360,481	433.54	14,360,481	433.54	14,360,481	433.54
GENERAL REVENUE	6,787,945	187.93	7,483,278	221.55	7,483,278	221.55	7,163,024	212.55	7,163,024	212.55	7,163,024	212.55	7,163,024	212.55
OTHER FUNDS	6,972,162	229.17	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99
EXPENSE & EQUIPMENT	9,125,049	0.00	9,755,888	0.00	9,731,539	0.00	9,731,539	0.00	9,731,539	0.00	9,731,539	0.00	9,731,539	0.00
GENERAL REVENUE	3,041,979	0.00	3,248,483	0.00	3,224,134	0.00	3,224,134	0.00	3,224,134	0.00	3,224,134	0.00	3,224,134	0.00
OTHER FUNDS	6,083,070	0.00	6,507,405	0.00	6,507,405	0.00	6,507,405	0.00	6,507,405	0.00	6,507,405	0.00	6,507,405	0.00
TOTAL	\$22,885,156	417.10	\$24,436,623	442.54	\$24,412,274	442.54	\$24,092,020	433.54	\$24,092,020	433.54	\$24,092,020	433.54	\$24,092,020	433.54

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	265,527	0.00	310,574	0.00	155,325	0.00	155,325	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	125,615	0.00	150,518	0.00	75,280	0.00	75,280	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	139,912	0.00	160,056	0.00	80,045	0.00	80,045	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$265,527	0.00	\$310,574	0.00	\$155,325	0.00	\$155,325	0.00
Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.														

IMPLEMENT LEGISLATION-REAL ID - 1860002

PERSONAL SERVICES	0	0.00	0	0.00	179,675	6.00	179,675	6.00	179,675	6.00	179,675	6.00	179,675	6.00
OTHER FUNDS	0	0.00	0	0.00	179,675	6.00	179,675	6.00	179,675	6.00	179,675	6.00	179,675	6.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	268,729	0.00	268,729	0.00	268,729	0.00	268,729	0.00	268,729	0.00

Committee Markup Annual

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.005														
HIGHWAY COLLECTIONS - 86110C														
IMPLEMENT LEGISLATION-REAL ID - 1860002														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	268,729	0.00	268,729	0.00	268,729	0.00	268,729	0.00	268,729	0.00
OTHER FUNDS	0	0.00	0	0.00	268,729	0.00	268,729	0.00	268,729	0.00	268,729	0.00	268,729	0.00
TOTAL	\$0	0.00	\$0	0.00	\$448,404	6.00	\$448,404	6.00	\$448,404	6.00	\$448,404	6.00	\$448,404	6.00
House Bill 151 requires the Department of Revenue to amend its procedures for applying for a driver license or identification card in order to comply with the federal Real ID Act. The Department must give applicants the option of either a Real ID compliant driver license or identification card or a license or identification card that is not in compliance with the Real ID Act. The Department is required to inform applicants of the difference between the compliant and non-compliant documents. The costs being requested by the Department are to implement the requirements of House Bill 151 and ties to the TAFP fiscal note; however, the costs by fiscal year have been modified based on a targeted implementation date of March 1, 2019. The six FTE (Revenue Licensing Technicians) is based upon each FTE taking 100 calls per day.														
ENHANCED SECURITY TAB INCREASE - 1860001														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	49,688	0.00	49,688	0.00	49,688	0.00	49,688	0.00	49,688	0.00
OTHER FUNDS	0	0.00	0	0.00	49,688	0.00	49,688	0.00	49,688	0.00	49,688	0.00	49,688	0.00
TOTAL	\$0	0.00	\$0	0.00	\$49,688	0.00	\$49,688	0.00	\$49,688	0.00	\$49,688	0.00	\$49,688	0.00
Section 301.130.6(1), RSMo, allows the Director of Revenue to prescribe additional information to be recorded on license plate tabs to ensure that tabs positively correlate with license plate configuration. The enhanced security tabs deter tab theft. Enhanced security tabs are issued in the St. Louis, Kansas City, Springfield and Central Office areas. The core funding request is for the price increase effective under the new vendor contract (increased from \$0.1525 per tab to \$0.19 per tab) in September 2016.														
TOTAL - HIGHWAY COLLECTIONS	\$22,885,156	417.10	\$24,436,623	442.54	\$24,910,366	448.54	\$24,855,639	439.54	\$24,900,686	439.54	\$24,745,437	439.54	\$24,745,437	439.54

TAXATION DIVISION

SECTION 4.010

Budget book page 62

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws.

The core includes an appropriation for organization dues to the Multistate Tax Commission of \$218,373. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

Legal Base: 32.028 RSMo
Funding Source: General Revenue
Health Initiatives Fund
Petroleum Storage Tank
Conservation Commission
Petroleum Inspection Fund
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Core Reduction: (\$194,880) GR PS, (\$1,927,672) GR EE, and (8.00) FTE
One time Expenditures: (\$72,460) GR EE Related to DOR Garnishments

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.010														
TAXATION DIVISION - 86115C														
CORE														
PERSONAL SERVICES	19,470,768	594.16	20,566,870	572.05	20,566,870	572.05	20,371,990	564.05	20,371,990	564.05	20,371,990	564.05	20,371,990	564.05
GENERAL REVENUE	18,853,187	571.56	19,873,511	547.63	19,873,511	547.63	19,678,631	539.63	19,678,631	539.63	19,678,631	539.63	19,678,631	539.63
OTHER FUNDS	617,581	22.60	693,359	24.42	693,359	24.42	693,359	24.42	693,359	24.42	693,359	24.42	693,359	24.42
EXPENSE & EQUIPMENT	2,098,454	0.00	4,171,503	0.00	4,171,503	0.00	2,171,371	0.00	2,171,371	0.00	2,171,371	0.00	2,171,371	0.00
GENERAL REVENUE	2,095,798	0.00	4,155,174	0.00	4,155,174	0.00	2,155,042	0.00	2,155,042	0.00	2,155,042	0.00	2,155,042	0.00
OTHER FUNDS	2,656	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
TOTAL	\$21,569,222	594.16	\$24,738,373	572.05	\$24,738,373	572.05	\$22,543,361	564.05	\$22,543,361	564.05	\$22,543,361	564.05	\$22,543,361	564.05

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	325,089	0.00	398,906	0.00	199,461	0.00	199,461	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	309,213	0.00	381,804	0.00	190,906	0.00	190,906	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	15,876	0.00	17,102	0.00	8,555	0.00	8,555	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$325,089	0.00	\$398,906	0.00	\$199,461	0.00	\$199,461	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.

TOTAL - TAXATION DIVISION	\$21,569,222	594.16	\$24,738,373	572.05	\$24,738,373	572.05	\$22,868,450	564.05	\$22,942,267	564.05	\$22,742,822	564.05	\$22,742,822	564.05
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INTERGRATED TAX SYSTEM

SECTION 4.010

Budget book page 69

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.

Release 1 was implemented ahead of schedule in February 2014 and included registration, return and refund processing, taxpayer accounting, and financial and billings for tire and battery fee. While a small tax, this release touched on all aspects of the system and established the framework, including hardware and software for Release 2 and Release 3. The Department deployed Release 2 September 5, 2017. Release 2 originally included the sales and use taxes, corporate income and franchise taxes, and withholding tax, as well as the business electronic services portal. Due to the overall complexity and scope of the release, the Department and the contractor agreed to move corporate income and corporate franchise taxes to Release 3. Release 3 will conclude the project with the implementation of individual income tax, property tax credit, corporate income tax and corporate franchise tax, along with expanding the portal for individuals and corporations. Release 3 is scheduled to be deployed in October 2018.

Legal Base: 32.028 RSMo
Funding Source: General Revenue
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

Core Reduction: (\$5,000,000) GR

SENATE:

No Changes

Committee Markup Annual

	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.010														
INTEGRATED TAX SYSTEM - 86116C														
CORE														
EXPENSE & EQUIPMENT	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	8,000,000	0.00	8,000,000	0.00	8,000,000	0.00
GENERAL REVENUE	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	8,000,000	0.00	8,000,000	0.00	8,000,000	0.00
TOTAL	\$7,472,483	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$8,000,000	0.00	\$8,000,000	0.00	\$8,000,000	0.00
TOTAL - INTEGRATED TAX SYSTEM	\$7,472,483	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$8,000,000	0.00	\$8,000,000	0.00	\$8,000,000	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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Change

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE										Regular House Bills			
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.015														
MOTOR VEH & DRIVER LICENSING - 86120C														
CORE														
PERSONAL SERVICES	489,387	14.35	584,659	32.05	584,659	32.05	584,659	32.05	584,659	32.05	584,659	32.05	584,659	32.05
GENERAL REVENUE	290,842	8.33	376,228	22.05	376,228	22.05	376,228	22.05	376,228	22.05	376,228	22.05	376,228	22.05
FEDERAL FUNDS	0	0.00	2,749	0.00	2,749	0.00	2,749	0.00	2,749	0.00	2,749	0.00	2,749	0.00
OTHER FUNDS	198,545	6.02	205,682	10.00	205,682	10.00	205,682	10.00	205,682	10.00	205,682	10.00	205,682	10.00
EXPENSE & EQUIPMENT	288,302	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GENERAL REVENUE	233,358	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	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	54,944	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	\$777,689	14.35	\$1,381,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	18,819	0.00	22,533	0.00	11,268	0.00	11,268	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	12,383	0.00	15,435	0.00	7,718	0.00	7,718	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	28	0.00	14	0.00	14	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	6,436	0.00	7,070	0.00	3,536	0.00	3,536	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$18,819	0.00	\$22,533	0.00	\$11,268	0.00	\$11,268	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.

TOTAL - MOTOR VEH & DRIVER LICENSING	\$777,689	14.35	\$1,381,460	32.05	\$1,381,460	32.05	\$1,400,279	32.05	\$1,403,993	32.05	\$1,392,728	32.05	\$1,392,728	32.05
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LEGAL SERVICES DIVISION
SECTION 4.020

Budget book page 92

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
Core Reduction: (\$42,700) GR EE From In-State travel, Professional Development, and Supplies

HOUSE:
No Changes

SENATE:
No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.020														
LEGAL SERVICES - 86130C														
CORE														
PERSONAL SERVICES	1,971,185	45.26	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75
GENERAL REVENUE	1,485,739	33.58	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75
FEDERAL FUNDS	113,948	2.98	212,654	3.00	212,654	3.00	212,654	3.00	212,654	3.00	212,654	3.00	212,654	3.00
OTHER FUNDS	371,498	8.70	504,149	11.00	504,149	11.00	504,149	11.00	504,149	11.00	504,149	11.00	504,149	11.00
EXPENSE & EQUIPMENT	233,663	0.00	398,128	0.00	398,128	0.00	355,428	0.00	355,428	0.00	355,428	0.00	355,428	0.00
GENERAL REVENUE	150,492	0.00	155,533	0.00	155,533	0.00	112,833	0.00	112,833	0.00	112,833	0.00	112,833	0.00
FEDERAL FUNDS	66,364	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	16,807	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	\$2,204,848	45.26	\$2,646,800	54.75	\$2,646,800	54.75	\$2,604,100	54.75	\$2,604,100	54.75	\$2,604,100	54.75	\$2,604,100	54.75

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	25,364	0.00	40,002	0.00	20,004	0.00	20,004	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	17,889	0.00	28,715	0.00	14,360	0.00	14,360	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	1,950	0.00	3,164	0.00	1,582	0.00	1,582	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,525	0.00	8,123	0.00	4,062	0.00	4,062	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$25,364	0.00	\$40,002	0.00	\$20,004	0.00	\$20,004	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.

TOTAL - LEGAL SERVICES	\$2,204,848	45.26	\$2,646,800	54.75	\$2,646,800	54.75	\$2,629,464	54.75	\$2,644,102	54.75	\$2,624,104	54.75	\$2,624,104	54.75
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ADMINISTRATION DIVISION

SECTION 4.025

Budget book pages 102

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.025														
ADMINISTRATION DIVISION - 86135C														
CORE														
PERSONAL SERVICES	1,205,657	32.96	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66
GENERAL REVENUE	1,144,610	31.16	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04
FEDERAL FUNDS	37,636	1.12	54,234	1.74	54,234	1.74	54,234	1.74	54,234	1.74	54,234	1.74	54,234	1.74
OTHER FUNDS	23,411	0.68	26,064	0.88	26,064	0.88	26,064	0.88	26,064	0.88	26,064	0.88	26,064	0.88
EXPENSE & EQUIPMENT	3,764,581	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	204,962	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	2,253,912	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	1,305,707	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	\$4,970,238	32.96	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	21,245	0.00	27,125	0.00	13,566	0.00	13,566	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	19,542	0.00	25,291	0.00	12,649	0.00	12,649	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	1,131	0.00	1,218	0.00	609	0.00	609	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	572	0.00	616	0.00	308	0.00	308	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$21,245	0.00	\$27,125	0.00	\$13,566	0.00	\$13,566	0.00
Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.														

TOTAL - ADMINISTRATION DIVISION	\$4,970,238	32.96	\$6,996,137	38.66	\$6,996,137	38.66	\$7,017,382	38.66	\$7,023,262	38.66	\$7,009,703	38.66	\$7,009,703	38.66
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POSTAGE
SECTION 4.025

Budget book page 109

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
FY2017 Withholding:	None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
Core Reduction: (\$250,000) GR EE To Supplies

HOUSE:
No Changes

SENATE:
No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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	3,920,194	0.00	4,043,756	0.00	4,043,756	0.00	3,793,756	0.00	3,793,756	0.00	3,793,756	0.00	3,793,756	0.00
GENERAL REVENUE	3,869,610	0.00	3,993,011	0.00	3,993,011	0.00	3,743,011	0.00	3,743,011	0.00	3,743,011	0.00	3,743,011	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	\$3,920,194	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$3,793,756	0.00	\$3,793,756	0.00	\$3,793,756	0.00	\$3,793,756	0.00
TOTAL - POSTAGE	\$3,920,194	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$3,793,756	0.00	\$3,793,756	0.00	\$3,793,756	0.00	\$3,793,756	0.00

ROLLING STOCK TAX CREDIT
SECTION 4.XXX

Budget book page

Tax credit redemptions Rolling Stock.

Legal Base: 137.1018, 135.305, and 137.710, RSMo.
Funding Source: General Revenue
FY2018 Withholding: N/A

CORE ADJUSTMENTS:

Removed from HB 4 in FY18

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.025														
APPROPRIATED TAX CREDITS - 87021C														
CORE														
PROGRAM-SPECIFIC	291,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	291,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$291,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

TOTAL - APPROPRIATED TAX CREDITS	\$291,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
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PORT AUTHORITY AIM ZONE FUNDING AUTHORITY

SECTION 4.027

Budget book page

This would provide appropriation authority for funds collected in the Port Authority Advanced Industrial Manufacturing Zone Fund (0583) pursuant to SB861 (2016). SB861 creates the Advanced Industrial Manufacturing Zones Act. Port authorities located in Missouri are authorized to establish an advanced industrial manufacturing ("AIM") zone, which is an area that is being developed or redeveloped for any purpose so long as any infrastructure and building built or improved is in the development area. A zone may include any portion of the area located in the authority's jurisdiction, and its boundaries must be determined by the authority. More than one zone may exist within the authority's jurisdiction.

Legal Base:

Funding Source:

FY2018 Withholding: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

GOVERNOR:

HOUSE:

House New Decision Item

SENATE:

Removed from budget

CONFERENCE:

House Position

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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 04.027														
PORT AIM ZONES - 86160C														
Port Authority AIM Zones - 1860011														
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	100,000	0.00	0	0.00	100,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	100,000	0.00	0	0.00	100,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00	\$0	0.00	\$100,000	0.00
This would provide approrpriation authority for funds collected in the Port Authority AIM Zone Fund (0583) pursuant to SB861 (2016).														
TOTAL - PORT AIM ZONES	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00	\$0	0.00	\$100,000	0.00

PROSECUTING ATTORNEYS-COLLECTION AGENCY FEES

SECTION 4.030

Budget book page 118

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Core Reduction: (\$200,000) GR PD To better reflect actual disbursements

HOUSE:

No Changes

SENATE:

Core Reduction: (\$200,000) GR PD To better reflect actual disbursements

CONFERENCE:

Senate Position

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
PROSEC ATTYS-COLL AGENCY FEES - 87060C														
CORE														
EXPENSE & EQUIPMENT	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
GENERAL REVENUE	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
PROGRAM-SPECIFIC	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00	2,200,000	0.00	2,000,000	0.00	2,000,000	0.00
GENERAL REVENUE	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00	2,200,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,767,574	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,100,000	0.00	\$3,100,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
TOTAL - PROSEC ATTYS-COLL AGENCY FEE	\$2,767,574	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,100,000	0.00	\$3,100,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00

COUNTY FILING FEES

SECTION 4.035

Budget book page 123

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Core Reduction: (\$40,000) GR PD To better reflect actual disbursements

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
COUNTY LIEN FILING FEES - 87080C														
CORE														
PROGRAM-SPECIFIC	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00	275,000	0.00	275,000	0.00	275,000	0.00
GENERAL REVENUE	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00	275,000	0.00	275,000	0.00	275,000	0.00
TOTAL	\$280,880	0.00	\$315,000	0.00	\$315,000	0.00	\$275,000	0.00	\$275,000	0.00	\$275,000	0.00	\$275,000	0.00
TOTAL - COUNTY LIEN FILING FEES	\$280,880	0.00	\$315,000	0.00	\$315,000	0.00	\$275,000	0.00	\$275,000	0.00	\$275,000	0.00	\$275,000	0.00

DISTRIBUTION TO CITIES - MOTOR FUEL TAX FUND

SECTION 4.040

Budget book page 128

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an “E”

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
MOTOR FUEL TAX DISTRIBUTION - 87030C														
CORE														
PROGRAM-SPECIFIC	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	188,000,000	0.00
OTHER FUNDS	188,000,000	0.00	188,000,000	0.00	188,000,000 E	0.00	188,000,000 E	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	\$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	\$188,000,000	0.00
MOTOR FUEL DISTRIBUTION INC - 1860003														
PROGRAM-SPECIFIC	0	0.00	0	0.00	7,000,000	0.00	7,000,000	0.00	7,000,000	0.00	7,000,000	0.00	7,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	7,000,000 E	0.00	7,000,000 E	0.00	7,000,000	0.00	7,000,000	0.00	7,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$7,000,000	0.00	\$7,000,000	0.00	\$7,000,000	0.00	\$7,000,000	0.00	\$7,000,000	0.00
Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent of the net proceeds apportioned and distributed to incorporated cities, towns and villages within the state. The Department requests funding to more accurately reflect anticipated expenditures.														
TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$188,000,000	0.00	\$188,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00

EMBLEM USE FEE DISTRIBUTION

SECTION 4.045

Budget book page 138

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:
No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
EMBLEM USE FEE DISTRIBUTION - 87032C														
CORE														
PROGRAM-SPECIFIC	600	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	600	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	\$600	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 - EMBLEM USE FEE DISTRIBUTION	\$600	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 4.050

Budget book page 143

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Core Reduction: (\$100,000,000) GR PD
Requested an “E”

HOUSE:

Core Restoration: \$100,000,000 GR PD
Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
GENERAL REVENUE REFUNDS (REG) - 87011C														
CORE														
PROGRAM-SPECIFIC	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,499,100,000	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,599,100,000	0.00
GENERAL REVENUE	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000 E	0.00	1,499,100,000 E	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,599,100,000	0.00
TOTAL	\$1,415,661,390	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,499,100,000	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00
CRE number - 1860006														
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	62,700,000	0.00	62,700,000	0.00	62,700,000	0.00	62,700,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	62,700,000 E	0.00	62,700,000	0.00	62,700,000	0.00	62,700,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$62,700,000	0.00	\$62,700,000	0.00	\$62,700,000	0.00	\$62,700,000	0.00
To increase the GR Refund amount based on the new consensus revenue estimate.														
TOTAL - GENERAL REVENUE REFUNDS (REG)	\$1,415,661,390	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,561,800,000	0.00	\$1,661,800,000	0.00	\$1,661,800,000	0.00	\$1,661,800,000	0.00

FEDERAL AND OTHER REFUNDS

SECTION 4.055

Budget book page 153

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
FEDERAL & OTHER FUNDS REFUNDS - 87012C														
CORE														
PROGRAM-SPECIFIC	2,473	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	2,473	0.00	50,000	0.00	50,000 E	0.00	50,000 E	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$2,473	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 - FEDERAL & OTHER FUNDS REFUND	\$2,473	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 4.060

Budget book page 158

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
HIGHWAY FUND REFUNDS - 87020C														
CORE														
PROGRAM-SPECIFIC	474,347	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	474,347	0.00	2,290,564	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL	\$474,347	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
TOTAL - HIGHWAY FUND REFUNDS	\$474,347	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 4.065

Budget book page 163

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual			DEPARTMENT OF REVENUE								Regular House Bills			
FY 2017 ACTUAL			FY 2018 BUDGET		FY 2019 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 04.065														
AVIATION TRUST FUND REFUNDS - 87045C														
CORE														
PROGRAM-SPECIFIC	2,239	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	2,239	0.00	50,000	0.00	50,000 E	0.00	50,000 E	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$2,239	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 - AVIATION TRUST FUND REFUNDS	\$2,239	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 4.070

Budget book page 168

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

FY2018 Withholding:

None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
Requested an “E”

HOUSE:
Removed “E”

SENATE:
No Changes

Committee Markup Annual			DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 ACTUAL			FY 2018 BUDGET		FY 2019 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														
REFUNDS OF MOTOR FUEL TAX - 87050C														
CORE														
PROGRAM-SPECIFIC	14,702,076	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	14,702,076	0.00	10,914,000	0.00	10,914,000E	0.00	10,914,000E	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL	\$14,702,076	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 4.075

Budget book page 178

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an "E"

HOUSE:

Removed "E"

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
REFUNDS FROM WORKERS' COMP - 87085C														
CORE														
PROGRAM-SPECIFIC	267,358	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	267,358	0.00	2,000,000	0.00	2,000,000 E	0.00	2,000,000 E	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$267,358	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 - REFUNDS FROM WORKERS' COMP	\$267,358	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 4.080

Budget book page 183

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual			DEPARTMENT OF REVENUE								Regular House Bills			
FY 2017 ACTUAL			FY 2018 BUDGET		FY 2019 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 04.080														
CIGARETTE TAX REFUNDS - 87088C														
CORE														
PROGRAM-SPECIFIC	38,558	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	38,558	0.00	161,000	0.00	161,000E	0.00	161,000E	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	\$38,558	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 - CIGARETTE TAX REFUNDS	\$38,558	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 4.085

Budget book page 188

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual

DEPARTMENT OF REVENUE

Regular House Bills

[illegible]

COUNTY STOCK DIST INCREASE - 1860005

PROGRAM-SPECIFIC	0	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	20,000 E	0.00	20,000 E	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

The Department of Revenue must distribute moneys collected in the county stock insurance fund to the General Revenue Fund, county treasurers, and applicable school districts by September first each year pursuant to Section 148.330.4, RSMo. This appropriation was reduced from \$660,700 to \$115,700 during the Fiscal Year 2018 budget process. The Department requests additional funding to more accurately reflect anticipated expenditures.

TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$115,390	0.00	\$115,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
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DEBT OFFSET ESCROW TAX CREDITS

SECTION 4.090

Budget book page 198

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
OFFSET DEBTS WITH TAX CREDITS - 87092C														
CORE														
PROGRAM-SPECIFIC	146,178	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	146,178	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	\$146,178	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 - OFFSET DEBTS WITH TAX CREDITS	\$146,178	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 4.095

Budget book page 203

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
DEBT OFFSET TRANSFER - 87091C														
CORE														
FUND TRANSFERS	12,784,590	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	12,784,590	0.00	13,797,384	0.00	13,797,384 E	0.00	13,797,384 E	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL	\$12,784,590	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 - DEBT OFFSET TRANSFER	\$12,784,590	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 4.100

Budget book page 208

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual			DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 ACTUAL			FY 2018 BUDGET		FY 2019 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 04.100														
CIRCUIT COURTS ESCROW TRF - 87101C														
CORE														
FUND TRANSFERS	2,210,258	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	2,518,749	0.00
GENERAL REVENUE	2,210,258	0.00	2,518,749	0.00	2,518,749E	0.00	2,518,749E	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00
TOTAL	\$2,210,258	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	\$2,518,749	0.00
TOTAL - CIRCUIT COURTS ESCROW TRF	\$2,210,258	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	\$2,518,749	0.00

TRANSFER OF DEBT OFFSET ESCROW

SECTION 4.105

Budget book page 213

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
DEBT OFFSET - 87098C														
CORE														
PROGRAM-SPECIFIC	1,041,898	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	1,041,898	0.00	1,164,119	0.00	1,164,119E	0.00	1,164,119E	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL	\$1,041,898	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 - DEBT OFFSET	\$1,041,898	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 4.110

Budget book page 218

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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														
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
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 4.115

Budget book page 223

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
Requested an “E”

HOUSE:
Removed “E”

SENATE:
No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
PARK SALES TAX TRANSFER TO GR - 87094C														
CORE														
FUND TRANSFERS	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00
OTHER FUNDS	304,732	0.00	325,000	0.00	325,000 E	0.00	325,000 E	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
TOTAL - PARK SALES TAX TRANSFER TO GR	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

TRANSFER TO GENERAL REVENUE FROM SOIL & WATER SALES TAX FUND
SECTION 4.120

Budget book page 228

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
Requested an “E”

HOUSE:
Removed “E”

SENATE:
No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.120														
SOIL & WATER SALS TX TRF TO GR - 87096C														
CORE														
FUND TRANSFERS	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00
OTHER FUNDS	304,732	0.00	325,000	0.00	325,000 E	0.00	325,000 E	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

TOTAL - SOIL & WATER SALS TX TRF TO GR	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
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INCOME CHECK OFF TRANSFER FROM GR TO VARIOUS FUNDS

SECTION 4.125

Budget book page 233

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
INCOME TAX CHECK OFF TRANSFER - 87100C														
CORE														
FUND TRANSFERS	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GENERAL REVENUE	310,313	0.00	471,000	0.00	471,000 E	0.00	471,000 E	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL	\$310,313	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
TOTAL - INCOME TAX CHECK OFF TRANSFER	\$310,313	0.00	\$471,000	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 4.130

Budget book page 238

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
CHECK OFF ERRONEOUSLY DEP TRF - 87105C														
CORE														
FUND TRANSFERS	662	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	662	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	\$662	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
TOTAL - CHECK OFF ERRONEOUSLY DEP TF	\$662	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 4.135

Budget book page 243

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual			DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 ACTUAL			FY 2018 BUDGET		FY 2019 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 04.135														
INCOME TAX CHECK OFF DISTRIBU - 87106C														
CORE														
PROGRAM-SPECIFIC	26,158	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	26,158	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	\$26,158	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 - INCOME TAX CHECK OFF DISTRIBU	\$26,158	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 4.140

Budget book page 248

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
DOR INFO FUND TRANSFER - 87110C														
CORE														
FUND TRANSFERS	1,021,951	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	1,250,000	0.00
OTHER FUNDS	1,021,951	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	1,250,000	0.00
TOTAL	\$1,021,951	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	\$1,250,000	0.00
TOTAL - DOR INFO FUND TRANSFER	\$1,021,951	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	\$1,250,000	0.00

TRANSFER FROM MOTOR FUEL TAX FUND TO STATE HIGHWAYS AND TRANSPORTATION FUND
SECTION 4.145

Budget book page 253

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

FY2018 Withholding:

None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:
No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
MOTOR FUEL TAX TRANSFER - 87120C														
CORE														
FUND TRANSFERS	543,422,226	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	543,422,226	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	\$543,422,226	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 - MOTOR FUEL TAX TRANSFER	\$543,422,226	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	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
HIGHWAY FUND TRANSFER - 87116C														
CORE														
FUND TRANSFERS	137,256	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	137,256	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$137,256	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - HIGHWAY FUND TRANSFER	\$137,256	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 4.150

Budget book page 258

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:
No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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 04.150														
SPECIALTY PLATE TRNSFER TO HWY - 87122C														
CORE														
FUND TRANSFERS	5,179	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	5,179	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	\$5,179	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 - SPECIALTY PLATE TRNSFER TO HW	\$5,179	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

STATE TAX COMMISSION

SECTION 4.155

Budget book page 270

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

FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.155														
STATE TAX COMMISSION - 86911C														
CORE														
PERSONAL SERVICES	1,860,512	36.36	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00
GENERAL REVENUE	1,860,512	36.36	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00
EXPENSE & EQUIPMENT	163,686	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	163,686	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	\$2,024,198	36.36	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00
Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	18,200	0.00	27,824	0.00	13,913	0.00	13,913	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	18,200	0.00	27,824	0.00	13,913	0.00	13,913	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$18,200	0.00	\$27,824	0.00	\$13,913	0.00	\$13,913	0.00
Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.														
TOTAL - STATE TAX COMMISSION	\$2,024,198	36.36	\$2,208,213	38.00	\$2,208,213	38.00	\$2,226,413	38.00	\$2,236,037	38.00	\$2,222,126	38.00	\$2,222,126	38.00

ASSESSMENT MAINTENANCE

SECTION 4.160

Budget book page 286

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 just under \$3.50 per parcel based upon 2014 parcel count. The actual cost per parcel required to implement the statewide assessment program stands at \$17.98. The core request provides funding to pay 14 percent of the actual cost required to assess property in the state with the balance of 86 percent being borne by local governments.

Property tax revenues in 2015 were approximately \$7 billion, of which roughly \$5 billion provides funding to local public schools.

Currently, at minimum allowable amount.

Legal Base: 137.750 RSMo.
Funding Source: General Revenue
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
ASSESSMENT MAINTENANCE - 87016C														
CORE														
PROGRAM-SPECIFIC	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
GENERAL REVENUE	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
TOTAL	\$10,615,709	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00
TOTAL - ASSESSMENT MAINTENANCE	\$10,615,709	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00

DOR LEGAL EXPENSE FUND TRANSFER

SECTION 4.163

Budget book page

This section allows for transfers from Sections 4.163 to the State Legal Expense Fund for payment of claims, premiums, and expenses related to legal expenses of the Department.

Legal Base: Section 105.711-105.726, RSMo

Funding Source: General Revenue

FY2018 Withholding: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

GOVERNOR:

Removed from bill

HOUSE:

Reverted to FY18 language and funding

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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 04.163														
DOR LEGAL EXPENSE FUND TRF - 87123C														
CORE														
FUND TRANSFERS	0	0.00	1	0.00	0	0.00	0	0.00	1	0.00	1	0.00	1	0.00
GENERAL REVENUE	0	0.00	1	0.00	0	0.00	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00
TOTAL - DOR LEGAL EXPENSE FUND TRF	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00

MISSOURI LOTTERY COMMISSION-OPERATING
SECTION 4.165

Budget book page 295

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
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Transfer In: \$120,775 OTH EE From OA-FMDC for fuel and utilities at Lottery Headquarters
Requested an “E” on EE line

GOVERNOR:

Requested an “E” on EE line

HOUSE:

Core Reduction: (\$550,000) OTH EE To the Lottery Pull Tabs program
Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
LOTTERY COMMISSION - OPERATIN - 87212C														
CORE														
PERSONAL SERVICES	6,811,524	152.96	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50
OTHER FUNDS	6,811,524	152.96	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50
EXPENSE & EQUIPMENT	50,013,542	0.00	53,836,197	0.00	53,953,722	0.00	53,953,722	0.00	53,403,722	0.00	53,403,722	0.00	53,403,722	0.00
OTHER FUNDS	50,013,542	0.00	53,836,197	0.00	53,953,722 E	0.00	53,953,722 E	0.00	53,403,722	0.00	53,403,722	0.00	53,403,722	0.00
PROGRAM-SPECIFIC	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
OTHER FUNDS	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	\$56,835,445	152.96	\$60,917,646	153.50	\$61,038,421	153.50	\$61,038,421	153.50	\$60,488,421	153.50	\$60,488,421	153.50	\$60,488,421	153.50

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	81,575	0.00	109,291	0.00	54,647	0.00	54,647	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	81,575	0.00	109,291	0.00	54,647	0.00	54,647	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$81,575	0.00	\$109,291	0.00	\$54,647	0.00	\$54,647	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000; starting July 1, 2018. Senate recommends same pay plan as House but would start on January 1, 2019. Conference recommendation is the same as the Senate rec.

Vendor Payments - 1860008														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	5,200,000	0.00	4,500,000	0.00	4,500,000	0.00	4,500,000	0.00

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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														
LOTTERY COMMISSION - OPERATIN - 87212C														
Vendor Payments - 1860008														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	5,200,000	0.00	4,500,000	0.00	4,500,000	0.00	4,500,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,200,000E	0.00	4,500,000	0.00	4,500,000	0.00	4,500,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,200,000	0.00	\$4,500,000	0.00	\$4,500,000	0.00	\$4,500,000	0.00
To increase the vendor and pull-tab payments. House removed the 700k additional authority for pull-tabs for the HCS. This will now only be used for scratchers and draw games vendor payments.														

TOTAL - LOTTERY COMMISSION - OPERATIN	\$56,835,445	152.96	\$60,917,646	153.50	\$61,038,421	153.50	\$66,319,996	153.50	\$65,097,712	153.50	\$65,043,068	153.50	\$65,043,068	153.50
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MISSOURI LOTTERY COMMISSION - PRIZE PAYMENTS

SECTION 4.170

Budget book page 314

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: State Lottery Fund
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an “E”

GOVERNOR:

Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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 - PRIZES - 87213C														
CORE														
EXPENSE & EQUIPMENT	147,360,493	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
OTHER FUNDS	147,360,493	0.00	174,075,218	0.00	174,075,218 E	0.00	174,075,218 E	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL	\$147,360,493	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00
TOTAL - LOTTERY COMMISSION - PRIZES	\$147,360,493	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

MISSOURI LOTTERY COMMISSION – STATE LOTTERY FUND TRANSFER TO LOTTERY ENTERPRISE FUND

SECTION 4.175

Budget book page 319

This is a new transfer beginning in FY 2017. This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) from the newly created State Lottery Fund (Fund 0682) to fund Lottery operations.

An "E" is requested so that the Lottery can continue to pay sales-related vendor costs if sales exceed expectations.

Legal Base: Missouri Constitution Article III, Sec. 39 (b)
Funding Source: State Lottery Fund
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Requested an “E”

GOVERNOR:

Requested an “E”

HOUSE:

Core Reduction: (\$550,000) OTH To the Lottery Pull Tabs program
Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 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 04.175														
LOTTERY FUND TRANSFER - 87215C														
CORE														
FUND TRANSFERS	42,500,000	0.00	65,981,168	0.00	65,981,168	0.00	65,981,168	0.00	65,431,168	0.00	65,431,168	0.00	65,431,168	0.00
OTHER FUNDS	42,500,000	0.00	65,981,168	0.00	65,981,168 E	0.00	65,981,168 E	0.00	65,431,168	0.00	65,431,168	0.00	65,431,168	0.00
TOTAL	\$42,500,000	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$65,431,168	0.00	\$65,431,168	0.00	\$65,431,168	0.00
Transfer to Lottery Enterprise - 1860007														
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	5,550,000	0.00	4,991,822	0.00	4,991,822	0.00	4,991,822	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,550,000 E	0.00	4,991,822	0.00	4,991,822	0.00	4,991,822	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,550,000	0.00	\$4,991,822	0.00	\$4,991,822	0.00	\$4,991,822	0.00
To increase the transfer from the State Lottery Fund to the Lottery Enterprise Fund for pay plan, all fringe increases, and vendor and pull-tab payment increases. HCS is recommending no pull-tab increase per Lottery, so we have reduced this transfer the like amount. HCS also increase the transfer by 141,822 for additonal pay plan and fringes.														
TOTAL - LOTTERY FUND TRANSFER	\$42,500,000	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$71,531,168	0.00	\$70,422,990	0.00	\$70,422,990	0.00	\$70,422,990	0.00

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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 ENTERPRISE TRANSFER - 87216C														
CORE														
FUND TRANSFERS	0	0.00	1,000,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	1,000,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$1,000,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - LOTTERY ENTERPRISE TRANSFER	\$0	0.00	\$1,000,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

MISSOURI LOTTERY COMMISSION - TRANSFER TO LOTTERY PROCEEDS FUND

SECTION 4.180

Budget book page 364

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: State Lottery Fund to Lottery Proceeds Fund
FY2018 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reduction: (\$21,400,000) OTH Funds reduced to reflect expected transfer amount
Requested an “E”

GOVERNOR:

Core Restoration: \$21,400,000 OTH Funds Restored
Requested an “E”

HOUSE:

Removed “E”

SENATE:

No Changes

Committee Markup Annual	DEPARTMENT OF REVENUE												Regular House Bills	
	FY 2017		FY 2018		FY 2019		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	297,874,416	0.00	311,000,000	0.00	289,600,000	0.00	311,000,000	0.00	311,000,000	0.00	311,000,000	0.00	311,000,000	0.00
OTHER FUNDS	297,874,416	0.00	311,000,000	0.00	289,600,000 E	0.00	311,000,000 E	0.00	311,000,000	0.00	311,000,000	0.00	311,000,000	0.00
TOTAL	\$297,874,416	0.00	\$311,000,000	0.00	\$289,600,000	0.00	\$311,000,000	0.00	\$311,000,000	0.00	\$311,000,000	0.00	\$311,000,000	0.00

Lottery Transfer to Education - 1860012

FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	12,000,000	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	12,000,000	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	\$12,000,000	0.00	\$12,000,000	0.00	\$12,000,000	0.00

This will allow additional authority for the transfer to education based off of historical data of the actual transfers and predicted sales.

TOTAL - LOTTERY COMMISSION-TRANSFER	\$297,874,416	0.00	\$311,000,000	0.00	\$289,600,000	0.00	\$311,000,000	0.00	\$323,000,000	0.00	\$323,000,000	0.00	\$323,000,000	0.00
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