

**FISCAL YEAR 2023**

**MARK UP**

**DEPARTMENT OF REVENUE**

**HOUSE BILL 3004**

**101<sup>st</sup> General Assembly  
Second Regular Session**

*Prepared by Senate Appropriations Committee Staff*

**DEPARTMENT OF REVENUE**  
**Section 4.005 – Highway Collections**

Book 1, Page 40

The Highway Collections core is comprised of the highway funding appropriated to the Department 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 Basis:** Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution  
**Funding Source:** General Revenue (0101) and State Highways & Transportation Department Fund (0644)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core reduction: (\$687,500) Other Funds E&E reduction of one-time funding added in the FY 2022 budget to implement legislation for costs associated with medical alert on driver license and remote driver license renewal 3<sup>rd</sup> party vendor costs

**GOVERNOR:**

Same as Department – no additional core changes

**HOUSE:**

Same as Department – no additional core changes

**SENATE:**

**CONFERENCE:**

	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.005													
HIGHWAY COLLECTIONS - 86110C													
CORE													
PERSONAL SERVICES	15,316,279	434.54	14,326,326	405.27	15,777,615	445.59	15,777,615	445.59	15,777,615	445.59	15,777,615	445.59	
GENERAL REVENUE	7,494,294	206.55	6,774,387	174.30	7,403,089	201.60	7,403,089	201.60	7,403,089	201.60	7,403,089	201.60	
OTHER FUNDS	7,821,985	227.99	7,551,939	230.97	8,374,526	243.99	8,374,526	243.99	8,374,526	243.99	8,374,526	243.99	
EXPENSE & EQUIPMENT	8,999,544	0.00	8,601,551	0.00	9,696,848	0.00	9,009,348	0.00	9,009,348	0.00	9,009,348	0.00	
GENERAL REVENUE	2,676,031	0.00	2,474,587	0.00	2,676,178	0.00	2,676,178	0.00	2,676,178	0.00	2,676,178	0.00	
OTHER FUNDS	6,323,513	0.00	6,126,964	0.00	7,020,670	0.00	6,333,170	0.00	6,333,170	0.00	6,333,170	0.00	
TOTAL	\$24,315,823	434.54	\$22,927,877	405.27	\$25,474,463	445.59	\$24,786,963	445.59	\$24,786,963	445.59	\$24,786,963	445.59	

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	1,865,956	0.00	1,860,277	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	701,368	0.00	701,368	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	1,164,588	0.00	1,158,909	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,865,956	0.00	\$1,860,277	0.00	

Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.

Pay Plan FY22-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	156,214	0.00	156,214	0.00	156,214	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	73,297	0.00	73,297	0.00	73,297	0.00	

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.005													
HIGHWAY COLLECTIONS - 86110C													
Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	156,214	0.00	156,214	0.00	156,214	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	82,917	0.00	82,917	0.00	82,917	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$156,214	0.00	\$156,214	0.00	\$156,214	0.00	
The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.													

Op Ex Coordinator - 0000017													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	62,000	0.00	62,000	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	55,800	0.00	55,800	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	6,200	0.00	6,200	0.00	
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	11,886	0.00	11,886	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	10,697	0.00	10,697	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	1,189	0.00	1,189	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$73,886	0.00	\$73,886	0.00	
Funds an Operational Excellence Coordinator position and associated E&E for departments for process improvement and performance management operations. The position will work with all divisions and programs within their departments to identify and capture data that will be analyzed to improve fact-based decision-making and efficiencies. Departments are responsible for identifying FTE available for these positions.													

Implement Legislation - 1860001													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	179,200	5.00	179,200	5.00	

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.005													
HIGHWAY COLLECTIONS - 86110C													
Implement Legislation - 1860001													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	179,200	5.00	179,200	5.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	179,200	5.00	179,200	5.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$179,200	5.00	\$179,200	5.00	
The Department of Revenue requests Fiscal Year 2023 (FY23) funding to implement legislation (SB 153 - Koenig and SB 262 - Schatz) passed in the 101st General Assembly session.													

License Plate Cost Increase - 1860010													
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	626,889	0.00	626,889	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	626,889	0.00	626,889	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$626,889	0.00	\$626,889	0.00	
Funding is requested for increased license plate manufacturing and titling production costs.													

Temporary License Office Oper - 1860002													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	648,960	21.00	0	0.00	0	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	648,960	21.00	0	0.00	0	0.00	
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	11,265	0.00	660,225	0.00	660,225	0.00	

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
Temporary License Office Oper - 1860002												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	11,265	0.00	660,225	0.00	660,225	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	11,265	0.00	660,225	0.00	660,225	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$660,225	21.00	\$660,225	0.00	\$660,225	0.00

In FY22, funding in the amount of \$150,000 was approved for the Department to operate, on a temporary basis, the Lincoln County license office during an unforeseen transition period. This funding allowed the Department to continue Motor Vehicle and Driver Licensing support for our customers in and around Lincoln County. The Department is requesting the funding be continued and used for necessary equipment and expenses, as well as additional funding to support up to three temporary state-operated license offices across Missouri as needed. Currently, there are 173 license offices operated by private sector contractors selected through the state's competitive procurement process. This funding supports a continuity of operations concept to provide motor vehicle and driver license services to Missourians in areas around the state impacted by contract cancelations, terminations or other unforeseen circumstances.

CDL Medical Ceritification - 1860004													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	103,248	4.00	103,248	4.00	0	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	103,248	4.00	103,248	4.00	0	0.00	
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	45,779	0.00	45,779	0.00	0	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	45,779	0.00	45,779	0.00	0	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$149,027	4.00	\$149,027	4.00	\$0	0.00	

The Department requires all CDL drivers to visit a local license office to update their certification. To promote social distancing and reduce high foot traffic in local license offices, the Department will accept Medical Certificates for update by mail, fax, or e-mail, per a COVID allowance. Funding to expand this process to allow an on-going alternative submission for the citizens will not only aid in reducing the congestion in local license offices, but also reduce the burden to licensed commercial drivers in Missouri by allowing them to submit a copy of their certification to the Department, no matter where in the country they may be located.

Postage Rate Increase - 1860003													
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	206,440	0.00	206,440	0.00	206,440	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	71,460	0.00	71,460	0.00	71,460	0.00	

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.005													
HIGHWAY COLLECTIONS - 86110C													
Postage Rate Increase - 1860003													
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	206,440	0.00	206,440	0.00	206,440	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	134,980	0.00	134,980	0.00	134,980	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$206,440	0.00	\$206,440	0.00	\$206,440	0.00	
The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. Effective August 29, 2021, the United States Postal Service increased mailing rates for letters an average of 7 percent, postcards 14 percent, and certified mail rates 4.2 percent.													

TOTAL - HIGHWAY COLLECTIONS	\$24,315,823	434.54	\$22,927,877	405.27	\$25,474,463	445.59	\$25,958,869	470.59	\$28,704,800	454.59	\$28,550,094	450.59	
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**DEPARTMENT OF REVENUE**  
**Section 4.005 cont. – Vehicle and Driver Licensing System**

Book 1, Page 68

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 Basis:** Missouri Revised Statue Chapters 302 and 303  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**



	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	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	189,692	3.00	176,825	3.34	191,589	3.00	191,589	3.00	191,589	3.00	191,589	3.00
GENERAL REVENUE	189,692	3.00	176,825	3.34	191,589	3.00	191,589	3.00	191,589	3.00	191,589	3.00
TOTAL	\$189,692	3.00	\$176,825	3.34	\$191,589	3.00	\$191,589	3.00	\$191,589	3.00	\$191,589	3.00

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	60,105	0.00	60,105	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	10,642	0.00	10,642	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	49,463	0.00	49,463	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$60,105	0.00	\$60,105	0.00

Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.

Pay Plan FY22-Cost to Continue - 0000013												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	1,897	0.00	1,897	0.00	1,897	0.00

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE			
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.005														
HWY COLL MV/DL SYSTEM - 86104C														
Pay Plan FY22-Cost to Continue - 0000013														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	1,897	0.00	1,897	0.00	1,897	0.00		
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,897	0.00	1,897	0.00	1,897	0.00		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,897	0.00	\$1,897	0.00	\$1,897	0.00		
The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.														
MVDL Modernization FTE - 1860009														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	564,296	15.00	564,296	15.00	564,296	15.00		
OTHER FUNDS	0	0.00	0	0.00	0	0.00	564,296	15.00	564,296	15.00	564,296	15.00		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$564,296	15.00	\$564,296	15.00	\$564,296	15.00		
The Department is requesting additional funding with this new decision item to hire full time team members for the duration of the modernized integrated system project. Current team members will need to be utilized as dedicated subject matter experts to ensure the success of the modernization project and the requested full time team mebers will be utilized to support and maintain the Department's current business needs and projects, and ensure that we continue to process customer transactions and provide all current services to Missourians. Through the Department's extensive research with other states (over 10) and current vendors involved in the modernization of legacy systems, the number one lesson learned from those states and vendors was to guarantee that there were dedicated resources to ensure the successful implementation of the new system.														
TOTAL - HWY COLL MV/DL SYSTEM	\$189,692	3.00	\$176,825	3.34	\$191,589	3.00	\$757,782	18.00	\$817,887	18.00	\$817,887	18.00		

**DEPARTMENT OF REVENUE**  
**Phone-In Center**

The phone center created another remote service opportunity for Missourians to renew their plates and effectively assist Missourians who may not have the ability to renew online or who are not technology savvy. This service reduces wait times and frustration sometimes experienced in license offices, and provides greater flexibility to Missourians required to renew their license plates every 1-2 years.

**Legal Base:**

**Funding Source:** Federal Funds

**FY 2022 GR W/H:** N/A

Appropriation authority was removed in prior budget cycle.

Committee Markup Annual			HB 3004 - DEPARTMENT OF REVENUE										Regular House Bills	
FY 2021 BUDGET			FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.005														
PHONE-IN CENTER - 86105C														
CORE														
PERSONAL SERVICES	232,812	8.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
FEDERAL FUNDS	232,812	8.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
EXPENSE & EQUIPMENT	3,057	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
FEDERAL FUNDS	3,057	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
TOTAL	\$235,869	8.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00		

**DEPARTMENT OF REVENUE**  
**Section 4.005 cont. – Office of Director – Enterprise Resource Planning (ERP) System**

Page N/A

This section provides funding for the department to have a Subject Matter Expert (SME) to collaborate on the new statewide accounting, budget, and human resources system.

**Legal Basis:**

**Funding Source:** General Revenue

**FY 2022 GR W/H:** N/A

**DEPARTMENT:**

New Decision Item recommended by the House.

**GOVERNOR:**

New Decision Item recommended by the House.

**HOUSE:**

New Decision Item: \$42,200 GR PS and 0.50 FTE for a Subject Matter Expert (SME)

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE			
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.005														
ERP SUBJECT MATTER EXPERT - 86121C														
ERP Subject Matter Experts - 0000018														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	42,200	0.50		
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	42,200	0.50		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$42,200	0.50		
Adds funding for agencies to have a subject matter expert to collaborate on the new statewide accounting, budget and HR systems.														

TOTAL - ERP SUBJECT MATTER EXPERT	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$42,200	0.50	
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**DEPARTMENT OF REVENUE**  
**Federal Stimulus**

Page N/A

This section includes federal funding for the payment of COVID-19 related costs, including technology and infrastructure related to additional workload from the higher than normal online and mail-in driver's license and motor vehicle registrations.

**Legal Base:** Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act  
**Funding Source:** DOR Federal Stimulus Fund (2380)  
**FY 2022 GR W/H:** N/A

Appropriation authority was removed in prior budget cycle.

## Committee Markup Annual

**HB 3004 - DEPARTMENT OF REVENUE**

## Regular House Bills

[illegible]



**DEPARTMENT OF REVENUE**  
**Section 4.010 – Taxation Division**

Book 1, Page 80

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 Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Health Initiatives Fund (0275), Petroleum Storage Tank (0585), Conservation Commission (0609), & Petroleum Inspection Fund (0662)

**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core reduction: (\$487,475) GR E&E reduction of one-time funding added in the FY 2022 budget for modifications & upgrades to the Integrated Tax System

**GOVERNOR:**

Same as Department – no additional core changes

**HOUSE:**

Same as Department – no additional core changes

**SENATE:**

**CONFERENCE:**

	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.010													
TAXATION DIVISION - 86115C													
CORE													
PERSONAL SERVICES	20,072,316	505.00	18,939,025	530.85	19,803,514	489.00	19,803,514	489.00	19,803,514	489.00	19,803,514	489.00	
GENERAL REVENUE	19,340,231	480.58	18,220,978	506.75	19,064,108	464.58	19,064,108	464.58	19,064,108	464.58	19,064,108	464.58	
OTHER FUNDS	732,085	24.42	718,047	24.10	739,406	24.42	739,406	24.42	739,406	24.42	739,406	24.42	
EXPENSE & EQUIPMENT	2,518,018	0.00	2,120,866	0.00	2,469,725	0.00	1,982,250	0.00	1,982,250	0.00	1,982,250	0.00	
GENERAL REVENUE	2,501,689	0.00	2,115,540	0.00	2,453,396	0.00	1,965,921	0.00	1,965,921	0.00	1,965,921	0.00	
OTHER FUNDS	16,329	0.00	5,326	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	
TOTAL	\$22,590,334	505.00	\$21,059,891	530.85	\$22,273,239	489.00	\$21,785,764	489.00	\$21,785,764	489.00	\$21,785,764	489.00	

Pay Plan - 0000012													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	2,188,300	0.00	2,159,905	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	2,078,306	0.00	2,049,911	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	109,994	0.00	109,994	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$2,188,300	0.00	\$2,159,905	0.00	
Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.													

Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	196,075	0.00	196,075	0.00	196,075	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	188,754	0.00	188,754	0.00	188,754	0.00	

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.010													
TAXATION DIVISION - 86115C													
Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	196,075	0.00	196,075	0.00	196,075	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	7,321	0.00	7,321	0.00	7,321	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$196,075	0.00	\$196,075	0.00	\$196,075	0.00	
The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.													

Implement Legislation - 1860001													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	1,900,232	39.00	1,721,032	34.00	1,204,763	25.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,900,232	39.00	1,721,032	34.00	1,204,763	25.00	
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	1,932,894	0.00	6,932,894	0.00	6,844,775	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,932,894	0.00	6,932,894	0.00	6,844,775	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$3,833,126	39.00	\$8,653,926	34.00	\$8,049,538	25.00	
The Department of Revenue requests Fiscal Year 2023 (FY23) funding to implement legislation (SB 153 - Koenig and SB 262 - Schatz) passed in the 101st General Assembly session.													

TOTAL - TAXATION DIVISION	\$22,590,334	505.00	\$21,059,891	530.85	\$22,273,239	489.00	\$25,814,965	528.00	\$32,824,065	523.00	\$32,191,282	514.00	
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**DEPARTMENT OF REVENUE**  
**Section 4.010 cont. – Integrated Tax System**

Book 1, Page 136

DOR awarded a contract in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$11 billion in GR and \$1 billion in highway related revenue annually through the integrated tax system. The final release was deployed on August 8, 2020.

The Integrated Tax System enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

**Legal Basis:** Section 32.028 RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.010													
INTEGRATED TAX SYSTEM - 86116C													
CORE													
EXPENSE & EQUIPMENT	7,500,000	0.00	7,490,626	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	
GENERAL REVENUE	7,500,000	0.00	7,490,626	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	
TOTAL	\$7,500,000	0.00	\$7,490,626	0.00	\$7,500,000	0.00	\$7,500,000	0.00	\$7,500,000	0.00	\$7,500,000	0.00	

Revenue Premier Enhancements - 1860013													
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	150,000	0.00	150,000	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	150,000	0.00	150,000	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$150,000	0.00	\$150,000	0.00	
Funding would be used to updated the Revenue Premier tax system to add medical marijuana sales tax returns and data.													

TOTAL - INTEGRATED TAX SYSTEM	\$7,500,000	0.00	\$7,490,626	0.00	\$7,500,000	0.00	\$7,500,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	
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**DEPARTMENT OF REVENUE**  
**General Revenue Payment to 911 Service Board Trust Fund**

Page N/A

This section provides for the payment of General Revenue to the 911 Service Board Trust Fund.

**Legal Basis:** Section 190.460 RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core reduction: (\$312,675) GR E&E reduction of one-time funding added in the FY 2022 budget for payment to the 911 Service Board Trust Fund

**GOVERNOR:**

Same as Department – no additional core changes

**HOUSE:**

Same as Department – no additional core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.012													
911 SERVICE BOARD TRUST FUND - 86117C													
CORE													
PROGRAM-SPECIFIC	0	0.00	0	0.00	312,675	0.00	0	0.00	0	0.00	0	0.00	
GENERAL REVENUE	0	0.00	0	0.00	312,675	0.00	0	0.00	0	0.00	0	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$312,675	0.00	\$0	0.00	\$0	0.00	\$0	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.015 – Motor Vehicle and Driver Licensing Division**

Book 1, Page 159

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 175 contract agent license offices.

**Legal Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Motor Vehicle Commission Fund (0588), Specialty Plate Fund (0775), & Federal Fund (0132)

**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

Core reduction: (\$150,000) GR E&E reduction of one-time funding added in the FY 2022 budget associated with the Troy Contract Fee Office

**HOUSE:**

Same as Governor – no additional core changes

**SENATE:**

**CONFERENCE:**



	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	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	625,411	32.05	580,051	18.77	631,665	32.05	631,665	32.05	631,665	32.05	631,665	32.05
GENERAL REVENUE	403,414	22.05	369,067	11.50	407,448	22.05	407,448	22.05	407,448	22.05	407,448	22.05
FEDERAL FUNDS	2,861	0.00	0	0.00	2,890	0.00	2,890	0.00	2,890	0.00	2,890	0.00
OTHER FUNDS	219,136	10.00	210,984	7.27	221,327	10.00	221,327	10.00	221,327	10.00	221,327	10.00
EXPENSE & EQUIPMENT	796,801	0.00	446,666	0.00	946,801	0.00	946,801	0.00	796,801	0.00	796,801	0.00
GENERAL REVENUE	380,232	0.00	368,825	0.00	530,232	0.00	530,232	0.00	380,232	0.00	380,232	0.00
FEDERAL FUNDS	160,776	0.00	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	255,793	0.00	77,841	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$1,422,212	32.05	\$1,026,717	18.77	\$1,578,466	32.05	\$1,578,466	32.05	\$1,428,466	32.05	\$1,428,466	32.05

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	82,447	0.00	82,447	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	52,530	0.00	52,530	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	236	0.00	236	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	29,681	0.00	29,681	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$82,447	0.00	\$82,447	0.00

Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.

Pay Plan FY22-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	6,254	0.00	6,254	0.00	6,254	0.00
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	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.015													
MOTOR VEH & DRIVER LICENSING - 86120C													
Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	6,254	0.00	6,254	0.00	6,254	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	4,034	0.00	4,034	0.00	4,034	0.00	
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	29	0.00	29	0.00	29	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	2,191	0.00	2,191	0.00	2,191	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$6,254	0.00	\$6,254	0.00	\$6,254	0.00	

The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.

TOTAL - MOTOR VEH & DRIVER LICENSING	\$1,422,212	32.05	\$1,026,717	18.77	\$1,578,466	32.05	\$1,584,720	32.05	\$1,517,167	32.05	\$1,517,167	32.05	
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**DEPARTMENT OF REVENUE**  
**Section 4.020 – General Counsel’s Office**

Book 1, Page 184

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 Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984), & Federal Fund (0132)

**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
GENERAL COUNSELS OFFICE - 86130C												
CORE												
PERSONAL SERVICES	2,810,463	63.30	2,395,114	50.83	2,674,525	58.80	2,674,525	58.80	2,674,525	58.80	2,674,525	58.80
GENERAL REVENUE	2,076,598	49.80	1,845,953	39.46	1,933,322	45.30	1,933,322	45.30	1,933,322	45.30	1,933,322	45.30
FEDERAL FUNDS	225,376	3.00	85,668	1.95	227,629	3.00	227,629	3.00	227,629	3.00	227,629	3.00
OTHER FUNDS	508,489	10.50	463,493	9.42	513,574	10.50	513,574	10.50	513,574	10.50	513,574	10.50
EXPENSE & EQUIPMENT	355,802	0.00	167,248	0.00	344,191	0.00	344,191	0.00	344,191	0.00	344,191	0.00
GENERAL REVENUE	112,934	0.00	73,438	0.00	101,323	0.00	101,323	0.00	101,323	0.00	101,323	0.00
FEDERAL FUNDS	211,427	0.00	65,691	0.00	211,427	0.00	211,427	0.00	211,427	0.00	211,427	0.00
OTHER FUNDS	31,441	0.00	28,119	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$3,166,265	63.30	\$2,562,362	50.83	\$3,018,716	58.80	\$3,018,716	58.80	\$3,018,716	58.80	\$3,018,716	58.80

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	187,267	0.00	187,267	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	146,096	0.00	146,096	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	12,644	0.00	12,644	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	28,527	0.00	28,527	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$187,267	0.00	\$187,267	0.00
Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.												

Pay Plan FY22-Cost to Continue - 0000013												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	26,479	0.00	26,479	0.00	26,479	0.00

	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.020													
GENERAL COUNSELS OFFICE - 86130C													
Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	26,479	0.00	26,479	0.00	26,479	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	19,141	0.00	19,141	0.00	19,141	0.00	
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	2,253	0.00	2,253	0.00	2,253	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,085	0.00	5,085	0.00	5,085	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$26,479	0.00	\$26,479	0.00	\$26,479	0.00	

The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.

Internal Audit Prog Increase - 1860005													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	221,337	4.00	221,337	4.00	221,337	4.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	221,337	4.00	221,337	4.00	221,337	4.00	
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	50,807	0.00	50,807	0.00	50,807	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	50,807	0.00	50,807	0.00	50,807	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$272,144	4.00	\$272,144	4.00	\$272,144	4.00	

DOR requests additional funding to enable its Internal Audit and Compliance Bureau (IACB) to perform the required on-site inspections and audits of department contractors and sub-contractors that receive, transmit, process, and/or store federal tax information per IRS Publication 1075.

TOTAL - GENERAL COUNSELS OFFICE	\$3,166,265	63.30	\$2,562,362	50.83	\$3,018,716	58.80	\$3,317,339	62.80	\$3,504,606	62.80	\$3,504,606	62.80	
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**DEPARTMENT OF REVENUE**  
**Section 4.025 – Administration Division**

Book 1, Pages 212

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 Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Child Support Enforcement Fund (0169), & Federal Fund (0132)

**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.025													
ADMINISTRATION DIVISION - 86135C													
CORE													
PERSONAL SERVICES	1,543,618	43.66	1,399,911	34.35	1,460,964	41.11	1,460,964	41.11	1,460,964	41.11	1,460,964	41.11	
GENERAL REVENUE	1,459,022	41.04	1,359,245	33.37	1,375,523	38.49	1,375,523	38.49	1,375,523	38.49	1,375,523	38.49	
FEDERAL FUNDS	57,116	1.74	23,704	0.58	57,687	1.74	57,687	1.74	57,687	1.74	57,687	1.74	
OTHER FUNDS	27,480	0.88	16,962	0.40	27,754	0.88	27,754	0.88	27,754	0.88	27,754	0.88	
EXPENSE & EQUIPMENT	5,251,117	0.00	2,919,370	0.00	5,251,524	0.00	5,251,524	0.00	5,251,524	0.00	5,251,524	0.00	
GENERAL REVENUE	318,211	0.00	301,256	0.00	318,618	0.00	318,618	0.00	318,618	0.00	318,618	0.00	
FEDERAL FUNDS	3,470,006	0.00	1,645,149	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	
OTHER FUNDS	1,462,900	0.00	972,965	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	
TOTAL	\$6,794,735	43.66	\$4,319,281	34.35	\$6,712,488	41.11	\$6,712,488	41.11	\$6,712,488	41.11	\$6,712,488	41.11	

Pay Plan - 0000012													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	140,023	0.00	140,023	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	131,467	0.00	131,467	0.00	
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	6,055	0.00	6,055	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	2,501	0.00	2,501	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$140,023	0.00	\$140,023	0.00	

Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.

Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	14,466	0.00	14,466	0.00	14,466	0.00	

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.025													
ADMINISTRATION DIVISION - 86135C													
Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	14,466	0.00	14,466	0.00	14,466	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	13,621	0.00	13,621	0.00	13,621	0.00	
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	571	0.00	571	0.00	571	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	274	0.00	274	0.00	274	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$14,466	0.00	\$14,466	0.00	\$14,466	0.00	

The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.

TOTAL - ADMINISTRATION DIVISION	\$6,794,735	43.66	\$4,319,281	34.35	\$6,712,488	41.11	\$6,726,954	41.11	\$6,866,977	41.11	\$6,866,977	41.11	
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**DEPARTMENT OF REVENUE**

**Section 4.025 cont. – Postage**

Book 1, Page 226

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 Basis:** Section 32.028 RSMo.

**Funding Source:** General Revenue (0101), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588), & Conservation Commission Fund (0609)

**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
POSTAGE - 86150C												
CORE												
EXPENSE & EQUIPMENT	3,093,756	0.00	3,002,304	0.00	3,093,756	0.00	3,093,756	0.00	3,093,756	0.00	3,093,756	0.00
GENERAL REVENUE	3,043,011	0.00	2,951,720	0.00	3,043,011	0.00	3,043,011	0.00	3,043,011	0.00	3,043,011	0.00
OTHER FUNDS	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
TOTAL	\$3,093,756	0.00	\$3,002,304	0.00	\$3,093,756	0.00	\$3,093,756	0.00	\$3,093,756	0.00	\$3,093,756	0.00

Postage Rate Increase - 1860003												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	190,560	0.00	190,560	0.00	190,560	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	190,560	0.00	190,560	0.00	190,560	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$190,560	0.00	\$190,560	0.00	\$190,560	0.00

The Department of Revenue's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. Effective August 29, 2021, the United States Postal Service increased mailing rates for letters an average of 7 percent, postcards 14 percent, and certified mail rates 4.2 percent.

TOTAL - POSTAGE	\$3,093,756	0.00	\$3,002,304	0.00	\$3,093,756	0.00	\$3,284,316	0.00	\$3,284,316	0.00	\$3,284,316	0.00
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	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
CERTIFICATION COMPENSATION - 87017C												
CERTIFICATION COMPENSATION - 1860021												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	99,900	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	99,900	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$99,900	0.00	\$0	0.00	\$0	0.00

This request compensates county assessors for the costs of becoming certified, including their biennial training on ad valorem property taxes (\$705). Also includes funding for each county assessor, except those in a first class charter county, to receive \$225/quarter (or \$900/annually) as long as they remain certified while serving in their county's assessor, as required per Section 53.084.

TOTAL - CERTIFICATION COMPENSATION	\$0	0.00	\$0	0.00	\$0	0.00	\$99,900	0.00	\$0	0.00	\$0	0.00	
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**DEPARTMENT OF REVENUE**  
**Section 4.030 – Port Authority AIM Zone Funding Authority**

Book 1, Page 237

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 Basis:** Section 68.075 RSMo.  
**Funding Source:** Port Authority AIM Zone Fund (0583)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual			HB 3004 - DEPARTMENT OF REVENUE								Regular House Bills	
FY 2021 BUDGET			FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.030												
PORT AIM ZONES - 86160C												
CORE												
PROGRAM-SPECIFIC	100,000	0.00	0	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00
OTHER FUNDS	100,000	0.00	0	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00
TOTAL	\$100,000	0.00	\$0	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00
TOTAL - PORT AIM ZONES	\$100,000	0.00	\$0	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.035 – Prosecuting Attorneys/Collections Agencies Fees**

Book 1, Page 242

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 Basis:** Sections 140.850 and 136.150, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

## Committee Markup Annual

**HB 3004 - DEPARTMENT OF REVENUE**

### Regular House Bills

	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>HOUSE BILL SECTION 04.035</b>													
<b>PROSEC ATTYS-COLL AGENCY FEES - 87060C</b>													
CORE													
EXPENSE & EQUIPMENT	900,000	0.00	711,806	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	
GENERAL REVENUE	900,000	0.00	711,806	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	
PROGRAM-SPECIFIC	2,000,000	0.00	1,504,650	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
GENERAL REVENUE	2,000,000	0.00	1,504,650	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL	\$2,900,000	0.00	\$2,216,456	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	
TOTAL - PROSEC ATTYS-COLL AGENCY FEE:	\$2,900,000	0.00	\$2,216,456	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.040 – County Lien Filing Fees**

Book 1, Page 247

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

**Legal Basis:** Sections 144.380 and 143.902, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



## Committee Markup Annual

**HB 3004 - DEPARTMENT OF REVENUE**

## Regular House Bills

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**DEPARTMENT OF REVENUE**  
**Section 4.045 – Motor Fuel Tax Fund Distribution to Counties and Cities**

Book 1, Page 252

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.

**Legal Basis:** Article IV, Section 30(a) of MO Constitution  
**Funding Source:** Motor Fuel Tax Fund (0673)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.045													
MOTOR FUEL TAX DISTRIBUTION - 87030C													
CORE													
PROGRAM-SPECIFIC	195,000,000	0.00	180,806,648	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00	
OTHER FUNDS	195,000,000	0.00	180,806,648	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00	
TOTAL	\$195,000,000	0.00	\$180,806,648	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00	

Motor Fuel Tax Distribution - 1860011													
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	49,208,290	0.00	49,208,290	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	49,208,290	0.00	49,208,290	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$49,208,290	0.00	\$49,208,290	0.00	
Senate Bill 262, effective August 28, 2021, increases the current tax rate from \$0.17 per gallon to \$0.295 per gallon by July 1, 2025. The first \$0.025 increase began on October 1, 2021 and the second \$0.025 increase will begin on July 1, 2022.													

TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$195,000,000	0.00	\$180,806,648	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$244,208,290	0.00	\$244,208,290	0.00	
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**DEPARTMENT OF REVENUE**  
**Section 4.050 – Emblem Use Fee Distribution**

Book 1, Page 263

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.

**Legal Basis:** Various RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual			HB 3004 - DEPARTMENT OF REVENUE										Regular House Bills	
FY 2021 BUDGET			FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.050														
EMBLEM USE FEE DISTRIBUTION - 87032C														
CORE														
PROGRAM-SPECIFIC		34,100	0.00	25,828	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	
GENERAL REVENUE		34,100	0.00	25,828	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	
TOTAL		\$34,100	0.00	\$25,828	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.055 – Refunds from General Revenue**

Book 1, Page 268

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.

**Legal Basis:** Section 136.035, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

## Committee Markup Annual

**HB 3004 - DEPARTMENT OF REVENUE**

### Regular House Bills

	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.055												
GENERAL REVENUE REFUNDS (REG) - 87011C												
CORE												
PROGRAM-SPECIFIC	1,684,000,000	0.00	1,480,063,320	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
GENERAL REVENUE	1,684,000,000	0.00	1,480,063,320	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL	\$1,684,000,000	0.00	\$1,480,063,320	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00
TOTAL - GENERAL REVENUE REFUNDS (REC)	\$1,684,000,000	0.00	\$1,480,063,320	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.060 – Refunds from Federal and Other Funds**

Book 1, Page 273

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.

**Legal Basis:** Section 136.035, RSMo.  
**Funding Sources:** Federal and Other Funds (Various)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual			HB 3004 - DEPARTMENT OF REVENUE										Regular House Bills	
FY 2021 BUDGET			FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.060														
FEDERAL & OTHER FUNDS REFUNDS - 87012C														
CORE														
PROGRAM-SPECIFIC		50,000	0.00	2,684	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
OTHER FUNDS		50,000	0.00	2,684	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL		\$50,000	0.00	\$2,684	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.065 – Refunds from State Highway & Transportation Department Fund**

Book 1, Page 278

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.

**Legal Basis:** Section 136.035, RSMo.  
**Funding Source:** State Highways and Transportation Department Fund (0644)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.065													
HIGHWAY FUND REFUNDS - 87020C													
CORE													
PROGRAM-SPECIFIC	2,290,564	0.00	616,549	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	
OTHER FUNDS	2,290,564	0.00	616,549	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	
TOTAL	\$2,290,564	0.00	\$616,549	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.070 – Refunds from Aviation Trust Fund**

Book 1, Page 283

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.

**Legal Basis:**  
**Funding Source:**  
**FY 2022 GR W/H:**

Section 155.080, RSMo.  
Aviation Trust Fund (0952)  
N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

## Committee Markup Annual

**HB 3004 - DEPARTMENT OF REVENUE**

## Regular House Bills

	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070												
AVIATION TRUST FUND REFUNDS - 87045C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	3,638	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	3,638	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$3,638	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - AVIATION TRUST FUND REFUNDS	\$50,000	0.00	\$3,638	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.075 – Refunds of Motor Fuel Tax**

Book 1, Page 288

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.

**Legal Basis:** Chapter 142, RSMo.  
**Funding Source:** State Highways and Transportation Department Fund (0644)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.075													
REFUNDS OF MOTOR FUEL TAX - 87050C													
CORE													
PROGRAM-SPECIFIC	16,814,000	0.00	13,543,798	0.00	14,814,000	0.00	14,814,000	0.00	14,814,000	0.00	14,814,000	0.00	
OTHER FUNDS	16,814,000	0.00	13,543,798	0.00	14,814,000	0.00	14,814,000	0.00	14,814,000	0.00	14,814,000	0.00	
TOTAL	\$16,814,000	0.00	\$13,543,798	0.00	\$14,814,000	0.00	\$14,814,000	0.00	\$14,814,000	0.00	\$14,814,000	0.00	

Motor Fuel Refunds Increase - 1860008

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	78,100,000	0.00	23,417,618	0.00	23,417,618	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	78,100,000	0.00	23,417,618	0.00	23,417,618	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$78,100,000	0.00	\$23,417,618	0.00	\$23,417,618	0.00	

Senate Bill 262, effective August 28, 2021, increases the current tax rate from \$0.17 per gallon to \$0.295 per gallon by July 1, 2025. The legislation requires the additional or bonus tax be collected at the pump, however, the bonus tax can be refunded to any person who uses their motor vehicle on the highways. Refunds of the bonus tax will begin October 1, 2021. The Department submitted a supplemental request for Fiscal Year 2022.

TOTAL - REFUNDS OF MOTOR FUEL TAX	\$16,814,000	0.00	\$13,543,798	0.00	\$14,814,000	0.00	\$92,914,000	0.00	\$38,231,618	0.00	\$38,231,618	0.00	
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**DEPARTMENT OF REVENUE**  
**Section 4.080 – Refunds from Workers’ Compensation Fund**

Book 1, Page 299

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.

**Legal Basis:** Section 287.170, RSMo.  
**Funding Source:** Workers Compensation Fund (0652)  
**FY 2022 GR W/H:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**



	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.080													
REFUNDS FROM WORKERS' COMP - 87085C													
CORE													
PROGRAM-SPECIFIC	2,000,000	0.00	142,460	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
OTHER FUNDS	2,000,000	0.00	142,460	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL	\$2,000,000	0.00	\$142,460	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.085 – Refunds for Tobacco Taxes**

Book 1, Page 304

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

**Legal Basis:** Chapter 149, RSMo.

**Funding Sources:** Health Initiatives Fund (0275), State School Moneys Fund (0616), & Fair Share Fund (0687)

**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.085													
CIGARETTE TAX REFUNDS - 87088C													
CORE													
PROGRAM-SPECIFIC	161,000	0.00	27,800	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	
OTHER FUNDS	161,000	0.00	27,800	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	
TOTAL	\$161,000	0.00	\$27,800	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.090 – County Stock Insurance Distribution**

Book 1, Page 309

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. Distributions are made according to Section 148.330, RSMo.

**Legal Basis:** Section 148.330, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.090													
COUNTY STOCK INS TAX DISTRIBTN - 87018C													
CORE													
PROGRAM-SPECIFIC	135,700	0.00	129,932	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	
GENERAL REVENUE	135,700	0.00	129,932	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	
TOTAL	\$135,700	0.00	\$129,932	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.095 – Tax Delinquencies Set Off by Tax Credits**

Book 1, Page 314

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.

**Legal Basis:** Section 135.815, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.095													
OFFSET DEBTS WITH TAX CREDITS - 87092C													
CORE													
PROGRAM-SPECIFIC	150,000	0.00	96,145	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	
GENERAL REVENUE	150,000	0.00	96,145	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	
TOTAL	\$150,000	0.00	\$96,145	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.100 – General Revenue Transfer to Debt Offset Escrow Fund**

Book 1, Page 319

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.

**Legal Basis:** Sections 143.748 – 143.782, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100												
DEBT OFFSET TRANSFER - 87091C												
CORE												
FUND TRANSFERS	19,657,384	0.00	15,537,281	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
GENERAL REVENUE	19,657,384	0.00	15,537,281	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
TOTAL	\$19,657,384	0.00	\$15,537,281	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00
TOTAL - DEBT OFFSET TRANSFER	\$19,657,384	0.00	\$15,537,281	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00

**DEPARTMENT OF REVENUE**  
**Section 4.105 – General Revenue Transfer to Circuit Court Escrow Fund**

Book 1, Page 324

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

**Legal Basis:**

Sections 143.782 – 143.788, RSMo.

**Funding Source:**

General Revenue (0101)

**FY 2022 GR W/H:**

\$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.105													
CIRCUIT COURTS ESCROW TRF - 87101C													
CORE													
FUND TRANSFERS	4,074,458	0.00	0	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	
GENERAL REVENUE	4,074,458	0.00	0	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	
TOTAL	\$4,074,458	0.00	\$0	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.110 – Debt Offset Escrow Fund Transfer**

Book 1, Page 329

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

**Legal Basis:**

Sections 143.782 – 143.788, RSMo.

**Funding Source:**

Debt Offset Escrow (0753)

**FY 2022 GR W/H:**

N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.110													
DEBT OFFSET - 87098C													
CORE													
PROGRAM-SPECIFIC	1,339,119	0.00	1,074,347	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	
OTHER FUNDS	1,339,119	0.00	1,074,347	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	
TOTAL	\$1,339,119	0.00	\$1,074,347	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.115 – School District Trust Fund Transfer to General Revenue**

Book 1, Page 334

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.

**Legal Basis:** Section 144.701, RSMo.  
**Funding Source:** School District Trust Fund (0688)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.115													
SCHOOL DIST TRST TRANSFER 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	
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	
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	
TOTAL - SCHOOL DIST TRST TRANSFER 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	

**DEPARTMENT OF REVENUE**  
**Section 4.120 – Parks Sales Tax Fund Transfer to General Revenue**

Book 1, Page 339

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.

**Legal Basis:** Article IV, Section 30(a) of MO Constitution  
**Funding Source:** Park Sales Tax (0613)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE			
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.120														
PARK SALES TAX TRANSFER TO GR - 87094C														
CORE														
FUND TRANSFERS	325,000	0.00	324,744	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00		
OTHER FUNDS	325,000	0.00	324,744	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00		
TOTAL	\$325,000	0.00	\$324,744	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00		
Parks Sales Tax Increase - 1860006														
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00		
OTHER FUNDS	0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00		
The Department of Revenue transfers sixty-six hundredths percent of funds collected from the Parks Sales Tax Fund to the General Revenue Fund. The parks sales tax collections continue to increase over the last six years. The current appropriation authority of \$325,000 is insufficient to cover the calculated transfer amounts. The Department requests an increase to meet future constitutionally required transfers.														
TOTAL - PARK SALES TAX TRANSFER TO GR	\$325,000	0.00	\$324,744	0.00	\$325,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00		

**DEPARTMENT OF REVENUE**  
**Section 4.125 – Soil & Water Sales Tax Fund Transfer to General Revenue**

Book 1, Page 349

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.

**Legal Basis:** Article IV, Section 47(a)  
**Funding Source:** Soil & Water Sales Tax Fund (0614)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125												
SOIL & WATER SALS TX TRF TO GR - 87096C												
CORE												
FUND TRANSFERS	325,000	0.00	324,745	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00
OTHER FUNDS	325,000	0.00	324,745	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL	\$325,000	0.00	\$324,745	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

Soil and Water Tax Incr - 1860007												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

The Department of Revenue transfers sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund. The soil and water sales tax collections continue to increase over the last six years. The current appropriation authority of \$325,000 is insufficient to cover the calculated transfer amounts. The Department requests an increase to meet future constitutionally required transfers.

TOTAL - SOIL & WATER SALS TX TRF TO GR	\$325,000	0.00	\$324,745	0.00	\$325,000	0.00	\$375,000	0.00	\$375,000	0.00	\$375,000	0.00
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**DEPARTMENT OF REVENUE**

**Section 4.130 – General Revenue Transfer to Various Other Funds from Income Tax Check-Offs**

Book 1, Page 359

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.

**Legal Basis:** Sections 143.1000 – 143.1027, RSMo.  
**Funding Source:** General Revenue  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.130													
INCOME TAX CHECK OFF TRANSFER - 87100C													
CORE													
FUND TRANSFERS	471,000	0.00	247,724	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	
GENERAL REVENUE	471,000	0.00	247,724	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	
TOTAL	\$471,000	0.00	\$247,724	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	
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## DEPARTMENT OF REVENUE

### Section 4.135 – Transfer of Various Other Funds to General Revenue for Erroneous Payments

Book 1, Page 364

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.

**Legal Basis:** Sections 143.1000 – 143.1027, RSMo.

**Funding sources:** Various Other Funds

**FY 2022 GR W/H:** N/A

### CORE ADJUSTMENTS:

#### DEPARTMENT:

No core changes

#### GOVERNOR:

No core changes

#### HOUSE:

No core changes

#### SENATE:

#### CONFERENCE:

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.135													
CHECK OFF ERRONEOUSLY DEP TRF - 87105C													
CORE													
FUND TRANSFERS	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
OTHER FUNDS	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
TOTAL	\$13,669	0.00	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.140 – Income Tax Check-Off Charitable Trust Funds Distribution**

Book 1, Page 369

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

**Legal Basis:** Sections 143.005 and 143.1013, RSMo.  
**Funding Source:** Various Other Funds  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No core changes

**GOVERNOR:**  
No core changes

**HOUSE:**  
No core changes

**SENATE:**

**CONFERENCE:**



Committee Markup Annual			HB 3004 - DEPARTMENT OF REVENUE								Regular House Bills	
FY 2021 BUDGET			FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140												
INCOME TAX CHECK OFF DISTRIBU - 87106C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	27,788	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	27,788	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$27,788	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$50,000	0.00	\$27,788	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

**DEPARTMENT OF REVENUE**

**Section 4.145 – DOR Information Fund Transfer to State Highways & Transportation Fund**

Book 1, Page 374

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

**Legal Basis:** Sections 32.067 and 610.026, RSMo.

**Funding Source:** Department of Revenue Information Fund (0619)

**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.145													
DOR INFO FUND TRANSFER - 87110C													
CORE													
FUND TRANSFERS	1,250,000	0.00	648,069	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
OTHER FUNDS	1,250,000	0.00	648,069	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL	\$1,250,000	0.00	\$648,069	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	

**DEPARTMENT OF REVENUE**

**Section 4.150 – Motor Fuel Tax Fund Transfer to State Highways & Transportation Fund**

Book 1, Page 379

This section allows for the transfer from Highways and Transportation Department Fund to the State Road Fund.

**Legal Basis:** Section 142.345, RSMo.  
**Funding Source:** Motor Fuel Tax Fund (0673)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.150													
MOTOR FUEL TAX TRANSFER - 87120C													
CORE													
FUND TRANSFERS	560,178,001	0.00	525,267,074	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
OTHER FUNDS	560,178,001	0.00	525,267,074	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL	\$560,178,001	0.00	\$525,267,074	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	

Motor Fuel Tax Transfer - 1860012													
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	189,361,939	0.00	189,361,939	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	189,361,939	0.00	189,361,939	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$189,361,939	0.00	\$189,361,939	0.00	
SB 262, effective August 28, 2021, increases the current tax rate from \$0.17 per gallon to \$0.295 per gallon by July 1, 2025. The first \$0.025 increase began on October 1, 2021 and the second \$0.025 increase will begin on July 1, 2022.													

TOTAL - MOTOR FUEL TAX TRANSFER	\$560,178,001	0.00	\$525,267,074	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$749,539,940	0.00	\$749,539,940	0.00	
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**DEPARTMENT OF REVENUE**  
**General Revenue Transfer to the State Highways & Transportation Fund**

This section allowed for the transfer of General Revenue to the Highways and Transportation Department Fund associated with the cost of collections for the highway fund (commonly referred to Amendment 3).

**Legal Basis:** Article IV, Sections 29, 30(a), 30(b), and 30(c) of the MO Constitution  
**Funding Source:** General Revenue Fund (0101)  
**FY 2022 GR W/H:** N/A

Appropriation authority was removed in prior budget cycle.

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.150													
HIGHWAY FUND TRANSFER - 87116C													
CORE													
FUND TRANSFERS	703,719	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
GENERAL REVENUE	703,719	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
TOTAL	\$703,719	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	

**DEPARTMENT OF REVENUE**

**Section 4.155 – DOR Specialty Plate Fund Transfer to State Highways & Transportation Fund**

Book 1, Page 390

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

**Legal Basis:** Section 301.3150, RSMo.  
**Funding Source:** DOR Specialty Plate Fund (0775)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**



	FY 2021 BUDGET		FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.155													
SPECIALTY PLATE TRNSFER TO HWY - 87122C													
CORE													
FUND TRANSFERS	20,000	0.00	10,152	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
OTHER FUNDS	20,000	0.00	10,152	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
TOTAL	\$20,000	0.00	\$10,152	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	

**DEPARTMENT OF REVENUE**  
**Section 4.160 – State Tax Commission**

Book 2, Page 409

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 Basis:** Article X, Section 14 of MO Constitution, and Chapters 53, 137, 138, 151, 153, & 155 RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160												
STATE TAX COMMISSION - 86911C												
CORE												
PERSONAL SERVICES	2,157,008	37.00	2,012,912	34.46	2,278,577	37.00	2,278,577	37.00	2,278,577	37.00	2,278,577	37.00
GENERAL REVENUE	2,157,008	37.00	2,012,912	34.46	2,278,577	37.00	2,278,577	37.00	2,278,577	37.00	2,278,577	37.00
EXPENSE & EQUIPMENT	172,264	0.00	89,842	0.00	173,753	0.00	173,753	0.00	173,753	0.00	173,753	0.00
GENERAL REVENUE	172,264	0.00	89,842	0.00	173,753	0.00	173,753	0.00	173,753	0.00	173,753	0.00
TOTAL	\$2,329,272	37.00	\$2,102,754	34.46	\$2,452,330	37.00	\$2,452,330	37.00	\$2,452,330	37.00	\$2,452,330	37.00

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	139,744	0.00	139,744	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	139,744	0.00	139,744	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$139,744	0.00	\$139,744	0.00

Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.

Pay Plan FY22-Cost to Continue - 0000013												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	43,138	0.00	43,138	0.00	21,569	0.00

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.160													
STATE TAX COMMISSION - 86911C													
Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	43,138	0.00	43,138	0.00	21,569	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	43,138	0.00	43,138	0.00	21,569	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$43,138	0.00	\$43,138	0.00	\$21,569	0.00	
The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.													

LEGAL SECTION INCREASES - 1860022													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	29,886	0.00	0	0.00	0	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	29,886	0.00	0	0.00	0	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$29,886	0.00	\$0	0.00	\$0	0.00	
Legal Section pay increases for 5 FTE (Chief Counsel, Senior Hearing Officer, and Legal Coordinator).													

TOTAL - STATE TAX COMMISSION	\$2,329,272	37.00	\$2,102,754	34.46	\$2,452,330	37.00	\$2,525,354	37.00	\$2,635,212	37.00	\$2,613,643	37.00	
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**DEPARTMENT OF REVENUE**  
**Section 4.165 – Assessment Maintenance**

Book 2, Page 434

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 and the new decision item request will provide reimbursements to counties at approximately \$3.00 per parcel based upon 2018 parcel count of 3,340,913.

**Legal Basis:** Section 137.750, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.165													
ASSESSMENT MAINTENANCE - 87016C													
CORE													
PROGRAM-SPECIFIC	10,054,275	0.00	10,054,275	0.00	10,595,322	0.00	10,595,322	0.00	10,595,322	0.00	10,595,322	0.00	
GENERAL REVENUE	10,054,275	0.00	10,054,275	0.00	10,595,322	0.00	10,595,322	0.00	10,595,322	0.00	10,595,322	0.00	
TOTAL	\$10,054,275	0.00	\$10,054,275	0.00	\$10,595,322	0.00	\$10,595,322	0.00	\$10,595,322	0.00	\$10,595,322	0.00	

ASSMNT MAINT \$3.15 AT 2021 CT - 1860020													
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	53,046	0.00	53,046	0.00	560,111	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	53,046	0.00	53,046	0.00	560,111	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$53,046	0.00	\$53,046	0.00	\$560,111	0.00	

Assessment Maintenance at \$3.15 per parcel at the 2021 parcel count of 3,380,434. Section 137.750, RSMo. states the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a two year assessment plan not to exceed \$7.00 per parcel. House recommendation supports assessment maintenance assistance at \$3.30 per parcel.

TOTAL - ASSESSMENT MAINTENANCE	\$10,054,275	0.00	\$10,054,275	0.00	\$10,595,322	0.00	\$10,648,368	0.00	\$10,648,368	0.00	\$11,155,433	0.00	
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**DEPARTMENT OF REVENUE**  
**Section 4.170 – DOR Legal Expense Fund Transfer**

Book 1, Page 395

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 Basis:** Section 105.711 – 105.726, RSMo.  
**Funding Source:** General Revenue (0101)  
**FY 2022 GR W/H:** \$0

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE			
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.170														
DOR LEGAL EXPENSE FUND TRF - 87123C														
CORE														
FUND TRANSFERS	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00		
GENERAL REVENUE	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00		
TOTAL	\$1	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00		
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**DEPARTMENT OF REVENUE**  
**Section 4.175 – Lottery Commission – Operating**

Book 2, Page 462

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 Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.  
**Funding Source:** Lottery Enterprise Fund (0657)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

Core reduction: (\$2,007,580) Other Funds E&E reduction associated with expenses for promotions and sponsorships

**SENATE:**

**CONFERENCE:**

Committee Markup Annual

HB 3004 - DEPARTMENT OF REVENUE

Regular House Bills

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175												
LOTTERY COMMISSION - OPERATIN - 87212C												
CORE												
PERSONAL SERVICES	7,465,907	153.50	7,171,243	152.85	7,540,567	153.50	7,540,567	153.50	7,540,567	153.50	7,540,567	153.50
OTHER FUNDS	7,465,907	153.50	7,171,243	152.85	7,540,567	153.50	7,540,567	153.50	7,540,567	153.50	7,540,567	153.50
EXPENSE & EQUIPMENT	52,025,733	0.00	47,512,888	0.00	47,926,764	0.00	47,926,764	0.00	47,926,764	0.00	45,919,184	0.00
OTHER FUNDS	52,025,733	0.00	47,512,888	0.00	47,926,764	0.00	47,926,764	0.00	47,926,764	0.00	45,919,184	0.00
PROGRAM-SPECIFIC	9,450	0.00	11,847	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
OTHER FUNDS	9,450	0.00	11,847	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	\$59,501,090	153.50	\$54,695,978	152.85	\$55,476,781	153.50	\$55,476,781	153.50	\$55,476,781	153.50	\$53,469,201	153.50

Pay Plan - 0000012

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	460,838	0.00	460,838	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	460,838	0.00	460,838	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$460,838	0.00	\$460,838	0.00

Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.

Pay Plan FY22-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	74,660	0.00	74,660	0.00	74,660	0.00
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	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.175													
LOTTERY COMMISSION - OPERATIN - 87212C													
Pay Plan FY22-Cost to Continue - 0000013													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	74,660	0.00	74,660	0.00	74,660	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	74,660	0.00	74,660	0.00	74,660	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$74,660	0.00	\$74,660	0.00	\$74,660	0.00	
The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.													

Promotions and Sponsorships - 1860030													
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1	0.00	
Funding for promotions and sponsorships.													

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE			
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.175														
LOTTERY COMMISSION - OPERATIN - 87212C														
Responsible Gaming - 1860031														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	400,000	0.00		
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	400,000	0.00		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$400,000	0.00		
Funding for responsible gaming messaging.														

TOTAL - LOTTERY COMMISSION - OPERATIN	\$59,501,090	153.50	\$54,695,978	152.85	\$55,476,781	153.50	\$55,551,441	153.50	\$56,012,279	153.50	\$54,404,700	153.50	
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**DEPARTMENT OF REVENUE**  
**Section 4.180 – Lottery Commission – Prize Payments**

Page 478

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 Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.  
**Funding Source:** State Lottery Fund (0682)  
**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

No core changes

**SENATE:**

**CONFERENCE:**

Committee Markup Annual			HB 3004 - DEPARTMENT OF REVENUE								Regular House Bills	
FY 2021 BUDGET			FY 2021 ACTUAL		FY 2022 BUDGET		FY 2023 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180												
LOTTERY COMMISSION - PRIZES - 87213C												
CORE												
EXPENSE & EQUIPMENT	177,575,218	0.00	177,575,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
OTHER FUNDS	177,575,218	0.00	177,575,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL	\$177,575,218	0.00	\$177,575,218	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	\$177,575,218	0.00	\$177,575,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

**DEPARTMENT OF REVENUE**

**Section 4.185 – Lottery Commission – State Lottery Fund Transfer to Lottery Enterprise Fund**

Book 2, Page 483

This core represents the transfer of funds from the State Lottery Fund (Fund 0682) to the Lottery Enterprise Fund (Fund 0657) to fund Lottery operations.

**Legal Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

**Funding Source:** State Lottery Fund (0682)

**FY 2022 GR W/H:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No core changes

**GOVERNOR:**

No core changes

**HOUSE:**

Core reduction: (\$1,607,579) Other Funds TRF reduction associated with core reduction taken in the Lottery Operating Section

**SENATE:**

**CONFERENCE:**

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.185													
LOTTERY FUND TRANSFER - 87215C													
CORE													
FUND TRANSFERS	72,979,593	0.00	60,000,000	0.00	71,979,476	0.00	71,979,476	0.00	71,979,476	0.00	70,371,897	0.00	
OTHER FUNDS	72,979,593	0.00	60,000,000	0.00	71,979,476	0.00	71,979,476	0.00	71,979,476	0.00	70,371,897	0.00	
TOTAL	\$72,979,593	0.00	\$60,000,000	0.00	\$71,979,476	0.00	\$71,979,476	0.00	\$71,979,476	0.00	\$70,371,897	0.00	

Pay Plan - 0000012													
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	621,234	0.00	621,234	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	621,234	0.00	621,234	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$621,234	0.00	\$621,234	0.00	

Full year funding for the pay plan proposed to begin February 1, 2022 pending approval of the emergency supplemental by the General Assembly.

Pay Plan FY22-Cost to Continue - 0000013													
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	99,883	0.00	99,883	0.00	99,883	0.00	



	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.185													
LOTTERY FUND TRANSFER - 87215C													
Pay Plan FY22-Cost to Continue - 0000013													
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	99,883	0.00	99,883	0.00	99,883	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	99,883	0.00	99,883	0.00	99,883	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$99,883	0.00	\$99,883	0.00	\$99,883	0.00	
The FY 2022 budget includes appropriation authority for a 2% pay increase for employees beginning January 1, 2022. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2023.													

TOTAL - LOTTERY FUND TRANSFER	\$72,979,593	0.00	\$60,000,000	0.00	\$71,979,476	0.00	\$72,079,359	0.00	\$72,700,593	0.00	\$71,093,014	0.00	
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## DEPARTMENT OF REVENUE

### Section 4.190 – Lottery Commission – State Lottery Fund Transfer to Lottery Proceeds Fund

Book 2, Page 488

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 Basis:** Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

**Funding Source:** State Lottery Fund (0682)

**FY 2022 GR W/H:** N/A

### CORE ADJUSTMENTS:

#### DEPARTMENT:

Core reduction: (\$7,304,845) Other Funds TRF reduction of transfer to Lottery Proceeds Fund

#### GOVERNOR:

Core restoration: \$7,304,845 Other Funds TRF restoration of transfer to Lottery Proceeds Fund – reversed department core reduction

#### HOUSE:

Same as Governor – no additional core changes

#### SENATE:

#### CONFERENCE:

	FY 2021		FY 2021		FY 2022		FY 2023		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.190												
LOTTERY COMMISSION-TRANSFER - 87218C												
CORE												
FUND TRANSFERS	345,032,500	0.00	345,032,500	0.00	338,132,500	0.00	330,827,655	0.00	338,132,500	0.00	338,132,500	0.00
OTHER FUNDS	345,032,500	0.00	345,032,500	0.00	338,132,500	0.00	330,827,655	0.00	338,132,500	0.00	338,132,500	0.00
TOTAL	\$345,032,500	0.00	\$345,032,500	0.00	\$338,132,500	0.00	\$330,827,655	0.00	\$338,132,500	0.00	\$338,132,500	0.00

Transfer Increase - 1860032												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,607,579	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,607,579	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,607,579	0.00

Due to net reductions of \$1,607,579 in Lottery Operations, as much is then available for transfer to the Lottery Proceeds Fund.

TOTAL - LOTTERY COMMISSION-TRANSFER	\$345,032,500	0.00	\$345,032,500	0.00	\$338,132,500	0.00	\$330,827,655	0.00	\$338,132,500	0.00	\$339,740,079	0.00
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