

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 0099-01
Bill No.: SB 99
Subject: Political Subdivisions: Geographic Information System
Type: Original
Date: January 14, 2003

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
Total Estimated Net Effect on Other State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2004	FY 2005	FY 2006
Local Government*	\$0	\$0	\$0

* Significant (\$5 million) shift in funds among local governments.

FISCAL ANALYSIS

ASSUMPTION

The **Department of Revenue** and the **Office of Administration** assume no fiscal impact.

Officials of the **State Tax Commission** assume the following:

Tax officials utilized calendar year collection figures and applied the one-half of one percent of collection fees pursuant to the proposed language and capped counties at one hundred thousand dollars. Officials also assume that all counties would maximize the reimbursement from the state and the state reimbursement per parcel would not change. Officials assumed a two percent increase on an annual basis for all counties that have not realized the one hundred thousand dollar maximum.

Officials estimate approximately \$5,701,018 (statewide) would be shifted from some county budget funds into the technology fund. This is not additional withholding, but merely allows the assessor to keep a small portion of the tax collected.

ASSUMPTION (Continued)

Oversight assumes the withholding would be taken from political subdivisions and deposited to the respective county assessment funds.

Oversight assumes there would be no additional state costs from this proposal since counties could have qualified for the maximum state reimbursement by allocating additional county funds to the assessment fund.

Jefferson County officials assume no fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2004 (10 Mo.)	FY 2005	FY 2006
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2004 (6 Mo.)	FY 2005	FY 2006
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COUNTY ASSESSMENT FUND

<u>Income</u> to Assessment Fund withholding from political subdivisions	\$5,701,018	\$5,815,038	\$5,931,339
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<u>Cost</u> to Political Subdivisions from withholding of revenues	(\$5,701,018)	(\$5,815,038)	(\$5,931,339)
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NET EFFECT ON LOCAL GOVERNMENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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FISCAL IMPACT - Small Business

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

DESCRIPTION

This act requires counties to deposit a percentage of their ad valorem property tax collections (one-half of one percent, not to exceed \$100,000/year) into a county assessment fund to support installation, operation and maintenance of a geographic information system (GIS) as approved by the county governing body, beginning on January 1, 2004.

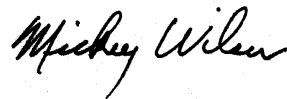
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

State Tax Commission
Department of Revenue
Office of Administration
Jefferson County Commission

NOT RESPONDING:

The Counties of : Callaway, Marion, Johnson, Cass, Greene, Platte, Clay, St. Louis and the City of St. Louis



Mickey Wilson, CPA
Director
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