

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 0164-02
Bill No.: SB 122
Subject: Assessor: Tax Books
Type: Original
Date: January 24, 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

FISCAL ANALYSIS

ASSUMPTION

Officials of the **State Tax Commission** stated this proposal would have no fiscal impact on the State Tax Commission.

Johnson County officials assume this proposal would have no fiscal impact.

Oversight assumes this proposal would have no state or local fiscal impact. **Oversight** assumes that extending the dates when certain books must be turned over from one county official to another would have no fiscal impact. According to this proposal, the change in dates when one document must be turned over from one office holder to another, states that the document shall “be turned over on or before” a certain date. **Oversight** assumes that officials would continue to turn certain works over in a timely fashion that would promote a smooth running tax system regardless of the extension of time allowed by law.

ASSUMPTION continued

Local Governments not responding are as follows:

The County Assessors of : St. Louis, Jackson, Greene, Callaway, Jefferson, Cass, and Marion Counties

<u>FISCAL IMPACT - State Government</u>	FY 2004 (6 Mo.)	FY 2005	FY 2006
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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<u>FISCAL IMPACT - Local Government</u>	FY 2004 (6 Mo.)	FY 2005	FY 2006
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	<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 modifies the delivery date of the Assessor's book to a later date. Specifically, it changes the date from May 31 to August 31. This modification requires a slight modification of certain other dates concerning the progression of the book from the Assessor to the Clerk and then to the Collector. The current law set out specific dates for Jackson and Greene counties. This act maintains the status quo for Jackson and Greene Counties concerning these dates, while modifying the delivery date for the remainder of the state. The date changes will take effect January 1, 2004.

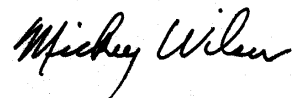
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

State Tax Commission
Johnson County Assessor

NOT RESPONDING

St. Louis County
Jackson County
Greene County
Callaway County
Jefferson County
Cass County
Marion County



Mickey Wilson, CPA
Director
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