COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 4846-01
Bill No.: SB 1338
Subject: Taxation and Revenue - Local Sales Tax; Fire Protection District
Type: Original
Date: March 9, 2004

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on General Revenue Fund	**$0**	**$0**	**$0**

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
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 2005	FY 2006	FY 2007
Total Estimated Net Effect on All Federal Funds	**$0**	**$0**	**$0**

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Local Government*	**$0**	**$0**	**$0**

***Oversight assumes annual cost would not exceed annual income resulting in either a $0 or a positive annual fund balance. For purposes of this fiscal note, Oversight assumes zero fiscal impact.**

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Revenue (DOR)** assume this legislation allows the fire district of Raytown to increase the local sales tax. DOR assumes it will have a minimal administrative impact on the Division of Taxation.

If the fire protection district is contiguous with an existing city or county boundary, there will be no cost to implement the tax. If the district is not the same as an existing city or county, there will be minimal programming required (692 hours for a cost of $23,085) to create a shape file to define the district.

Officials of the **Department of Public Safety, Fire Safety** assume no fiscal impact to their agency.

Officials from the **City of Raytown** did not respond to our fiscal note request.

FISCAL IMPACT - State Government	FY 2005 (10 Mo.)	FY 2006	FY 2007
	$0	**$0**	**$0**

FISCAL IMPACT - Local Government	FY 2005 (10 Mo.)	FY 2006	FY 2007
CITY OF RAYTOWN			
Income to Fire Protection Districts from local sales tax increase	Unknown	Unknown	Unknown
Cost to Fire Protection Districts for programs for homeland security and training	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT TO LOCAL GOVERNMENT*	**$0**	**$0**	**$0**

***Oversight assumes annual cost would not exceed annual income resulting in either a $0 or a positive annual fund balance. For purposes of this fiscal note, Oversight assumes zero fiscal impact.**

FISCAL IMPACT - Small Business

Small businesses within the district would be expected to collect/remit the additional sales tax as a result of this proposal.

DESCRIPTION

This proposal enables the fire protection districts in Raytown to submit a one-quarter cent sales tax to a vote for homeland security and training purposes. The tax may be repealed by a later vote of the people. Ballot language for the establishment of the tax and the repeal of the tax are included in the act.

KJS:LR:OD (12/02)

DESCRIPTION (continued)

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

Department of Revenue
Department of Public Safety
Fire Safety

NOT RESPONDING: City of Raytown

Mickey Wilson, CPA
Director
March 9, 2004

KJS:LR:OD (12/02)