

MISSOURI STATE AUDITOR'S OFFICE

FISCAL NOTE (26-136)

Subject

Initiative Petition from Deirdre Hirner regarding a proposed statutory amendment to Chapter 100 of the Revised Statutes of Missouri. (Received September 05, 2025)

Date

September 25, 2025

Description

This proposal would amend Chapter 100 of the Revised Statutes of Missouri.

The amendment is to be voted on in November 2026.

Public comments and other input

The State Auditor's office requested input from the **Attorney General's Office**, the **Department of Agriculture**, the **Department of Commerce and Insurance**, the **Department of Conservation**, the **Department of Corrections**, the **Department of Economic Development**, the **Department of Elementary and Secondary Education**, the **Department of Health and Senior Services**, the **Department of Higher Education and Workforce Development**, the **Department of Labor and Industrial Relations**, the **Department of Mental Health**, the **Department of National Guard**, the **Department of Natural Resources**, the **Department of Public Safety**, the **Department of Revenue**, the **Department of Social Services**, the **Department of Transportation**, the **Governor's Office**, the **Missouri House of Representatives**, the **Missouri Senate**, the **Office of Administration**, the **Office of State Courts Administrator**, the **Office of the State Public Defender**, the **Secretary of State's Office**, the **State Treasurer's Office**, **Adair County**, **Andrew County**, **Atchison County**, **Audrain County**, **Barry County**, **Barton County**, **Bates County**, **Benton County**, **Bollinger County**, **Boone County**, **Buchanan County**, **Butler County**, **Caldwell County**, **Callaway County**, **Camden County**, **Cape Girardeau County**, **Carroll County**, **Carter County**, **Cass County**, **Cedar County**, **Chariton County**, **Christian County**, **Clark County**, **Clay County**, **Clinton County**, **Cole County**, **Cooper County**, **Crawford County**, **Dade County**, **Dallas County**, **Daviess County**, **DeKalb County**, **Dent County**, **Douglas County**, **Dunklin County**, **Franklin County**, **Gasconade County**, **Gentry County**, **Greene County**, **Grundy County**, **Harrison County**, **Henry County**, **Hickory County**, **Holt County**, **Howard County**, **Howell County**, **Iron County**, **Jackson County**, **Jasper County**, **Jefferson County**, **Johnson County**, **Knox County**, **Laclede County**, **Lafayette County**, **Lawrence County**, **Lewis County**, **Lincoln County**, **Linn County**, **Livingston County**, **Macon County**, **Madison County**, **Maries County**, **Marion County**, **McDonald County**, **Mercer County**, **Miller County**, **Mississippi County**, **Moniteau County**, **Monroe County**, **Montgomery County**, **Morgan County**, **New Madrid County**, **Newton County**, **Nodaway County**, **Oregon County**, **Osage County**, **Ozark County**, **Pemiscot County**, **Perry County**, **Pettis County**, **Phelps County**, **Pike County**, **Platte County**, **Polk County**, **Pulaski County**, **Putnam County**, **Ralls County**, **Randolph County**, **Ray County**, **Reynolds County**, **Ripley County**, **Saline County**, **Schuyler County**, **Scotland County**, **Scott County**, **Shannon County**, **Shelby County**, **St. Charles County**, **St. Clair County**, **St. Francois County**, **St. Louis County**, **Ste. Genevieve County**, **Stoddard County**, **Stone County**, **Sullivan County**, **Taney County**, **Texas County**, **Vernon County**, **Warren County**, **Washington County**, **Wayne County**, **Webster County**, **Worth County**, **Wright County**, the **City of Cape Girardeau**, the **City of Columbia**, the **City of Jefferson City**, the **City of Joplin**, the **City of Kansas City**, the **City of Kirksville**, the **City of Mexico**, the **City of Raymore**, the **City of Springfield**, the **City of St. Joseph**, the **City of St. Louis**, the **City of Union**, the **City of Wentzville**, the **City of West Plains**, **Cape Girardeau 63 School District**, **Hannibal School District #60**, **Jennings School District**, **Malta Bend R-V School District**, **Mehlville School District**, **Wellsville-Middletown R-1 School District**, **Metropolitan Community College**, **St. Louis Community College**, **State Technical College of Missouri**, and **University of Missouri**.

Assumptions

Officials from the **Attorney General's Office** indicated no fiscal impact.

Officials from the **Department of Agriculture** indicated no fiscal impact.

Officials from the **Department of Commerce and Insurance** indicated no fiscal impact.

Officials from the **Department of Conservation** indicated no fiscal impact.

Officials from the **Department of Corrections** indicated no fiscal impact.

Officials from the **Department of Economic Development** indicated:

The amount of estimated savings is unknown. The fiscal impact is \$0-unknown.

Officials from the **Department of Elementary and Secondary Education** indicated no fiscal impact.

Officials from the **Department of Health and Senior Services** indicated no fiscal impact.

Officials from the **Department of Higher Education and Workforce Development** indicated no fiscal impact.

Officials from the **Department of Labor and Industrial Relations** indicated no fiscal impact.

Officials from the **Department of Mental Health** indicated no fiscal impact.

Officials from the **Department of National Guard** indicated no fiscal impact.

Officials from the **Department of Natural Resources** indicated no fiscal impact.

Officials from the **Department of Public Safety** indicated no fiscal impact.

Officials from the **Department of Revenue** indicated:

In response to questions regarding the response provided that begins on the next page, the department indicated:

This just passed in special session, and so there are no tax credits issued yet. The \$50 million is the fiscal impact we put for this specific provision in the bill, and so since this IP is repealing it before any tax credits are issued, we can only reflect the removal of the cost we associated for the provision.

The \$50 million is the tax credit cap. Without knowing the actual tax credits issued our fiscal note response is the cap (\$50 million).

Total cap per project. This is found in subsection 6. We don't know how many projects would apply and qualify and so our fiscal note response is for one project.

This initiative petition would eliminate the show-me sports investment tax credit provision that passed in SB 3 (2025 1st Special Session). Below are the costs associated with this provision in TAFP SB 3.

Show-Me Sports Investment Tax Credit

FY 2026	FY 2027	FY 2028
(\$50,000,000)	\$0	\$0

If passed, the \$50 million loss would be reflected as savings after passage and implementation for the purposes of this initiative petition.

This Initiative Petition seeks to dedicate the savings from this proposal to Medicaid healthcare from Donald Trump and the Republican’s “One Big Beautiful Bill”. This provision lacks any real authority as the General Revenue portion of the tax credit would be subject to appropriations as mentioned in the added language. For the purposes of this fiscal note, the Department will not reflect a revenue impact associated with this provision.

Officials from the **Department of Social Services** indicated no fiscal impact.

Officials from the **Department of Transportation** indicated no fiscal impact.

Officials from the **Governor's Office** indicated no fiscal impact.

Officials from the **Missouri House of Representatives** indicated no fiscal impact.

Officials from the **Missouri Senate** indicated no fiscal impact.

Officials from the **Office of Administration** indicated:

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This proposal will ask voters if they want to repeal the Show-Me Sports Investment Act during the November 2026 election.

The Act would allow the Chiefs, Royals, or Cardinals to request state funding to pay up to 50% of the costs of construction or repair to their sports facility. In addition, the Act grants a tax credit, up to \$50 million per project, for private donations used for the construction or repair of the sports facility.

B&P notes that the Act became effective August 28, 2025. However, no money has been appropriated or requested yet for the program. B&P is unsure when, or if, funding will be requested. In addition, there have been no requests for tax credits under this program.

This proposal would require DOR to annually estimate the amount of money saved by repealing the Act. Savings shall then be used, subject to appropriations, for Medicaid funding. B&P notes that if this program is repealed, these teams may leave the state and the revenue would no longer be collected by the state.

B&P notes that funding through this act will either be done through the appropriation process and/or tax credits. Neither funding mechanism has yet been used, and no funding has been requested.

Therefore, B&P estimates that repealing the Show-Me Sports Investment Act will not result in additional revenues to the state.

Officials from the **Office of State Courts Administrator** indicated no fiscal impact.

Officials from the **Secretary of State's Office** indicated:

Each year, a number of joint resolutions that would refer to a vote of the people a constitutional amendment and bills that would refer to a vote of the people the statutory issue in the legislation may be considered by the General Assembly.

Unless a special election is called for the purpose, Referendums are submitted to the people at the next general election. Article III section 52(b) of the Missouri Constitution authorizes the general assembly to order a special election for measures referred to the people. If a special election is called to submit a Referendum to a vote of the people, Section 115.063.2 RSMo. requires the state to pay the costs. The cost of the special election has been estimated to be \$8 million based on the cost of the 2024 primary and general election reimbursements.

The Secretary of State's office is required to pay for publishing in local newspapers the full text of each statewide ballot measure as directed by Article XII, Section 2(b) of the Missouri Constitution and Section 116.230-116.290, RSMo. Funding for this item is adjusted each year depending upon the election cycle. A new decision item is requested in odd numbered fiscal years and the amount requested is dependent upon the estimated number of ballot measures that will be approved by the General Assembly and the initiative petitions certified for the ballot. In FY 2014, the General Assembly changed the appropriation so that it was no longer an estimated appropriation.

For the FY24 petitions cycle, the SOS estimates publication costs at \$60,000 per page. This amount is subject to change based on number of petitions received, length of those petitions and rates charged by newspaper publishers.

The Secretary of State's office will continue to assume, for the purposes of this fiscal note, that it should have the full appropriation authority it needs to meet the publishing requirements. Because these requirements are mandatory, we reserve the right to request funding to meet the cost of our publishing requirements if the Governor and the General Assembly again change the amount or continue to not designate it as an estimated appropriation.

If you have any questions, please contact Scott Pauley 573-526-0703.

Officials from **Carter County** indicated no fiscal impact.

Officials from **Clay County** indicated no fiscal impact.

Officials from **Greene County** indicated no fiscal impact.

Officials from **Macon County** indicated no fiscal impact.

Officials from **Pike County** indicated no fiscal impact.

Officials from **Schuyler County** indicated no fiscal impact.

Officials from **St. Clair County** indicated no fiscal impact.

Officials from **St. Louis County** indicated no fiscal impact.

Officials from **Wayne County** indicated no fiscal impact.

Officials from the **City of Kansas City** indicated:

The proposed amendment related to Chap 100, RSMo, would have a negative fiscal impact on Kansas City by negatively impacting the City's economic development.

Officials from the **City of St. Louis** indicated no fiscal impact.

Officials from the **City of Wentzville** indicated no fiscal impact.

Officials from **Metropolitan Community College** indicated no fiscal impact.

Officials from **St. Louis Community College** indicated no fiscal impact.

The State Auditor's office did not receive a response from the **Office of the State Public Defender**, the **State Treasurer's Office**, **Adair County**, **Andrew County**, **Atchison County**, **Audrain County**, **Barry County**, **Barton County**, **Bates County**, **Benton County**, **Bollinger County**, **Boone County**, **Buchanan County**, **Butler County**, **Caldwell County**, **Callaway County**, **Camden County**, **Cape Girardeau County**, **Carroll County**, **Cass County**, **Cedar County**, **Chariton County**, **Christian County**, **Clark County**, **Clinton County**, **Cole County**, **Cooper County**, **Crawford County**, **Dade County**, **Dallas County**, **Daviess County**, **DeKalb County**, **Dent County**, **Douglas County**, **Dunklin County**, **Franklin County**, **Gasconade County**, **Gentry County**, **Grundy County**, **Harrison County**, **Henry County**, **Hickory County**, **Holt County**, **Howard County**, **Howell County**, **Iron County**, **Jackson County**, **Jasper County**, **Jefferson County**, **Johnson County**, **Knox County**, **Laclede County**, **Lafayette County**, **Lawrence County**, **Lewis County**, **Lincoln County**, **Linn County**, **Livingston County**, **Madison County**, **Maries County**, **Marion County**, **McDonald County**, **Mercer County**, **Miller County**, **Mississippi County**, **Moniteau County**, **Monroe County**, **Montgomery County**, **Morgan County**, **New Madrid County**, **Newton County**, **Nodaway County**, **Oregon County**, **Osage County**, **Ozark County**, **Pemiscot County**, **Perry County**, **Pettis County**, **Phelps County**, **Platte County**, **Polk County**, **Pulaski County**, **Putnam County**, **Ralls County**, **Randolph County**, **Ray County**, **Reynolds County**, **Ripley County**, **Saline County**, **Scotland County**, **Scott County**, **Shannon County**, **Shelby County**, **St. Charles County**, **St. Francois County**, **Ste. Genevieve County**, **Stoddard County**, **Stone County**, **Sullivan County**, **Taney County**, **Texas County**, **Vernon County**, **Warren County**, **Washington County**, **Webster County**, **Worth County**, **Wright County**, the **City of Cape Girardeau**, the **City of Columbia**, the **City of Jefferson City**, the **City of Joplin**, the **City of Kirksville**, the **City of Mexico**, the **City of Raymore**, the **City of Springfield**, the **City of St. Joseph**, the **City of Union**, the **City of West Plains**, **Cape Girardeau 63 School District**, **Hannibal School District #60**, **Jennings School District**, **Malta Bend R-V School District**, **Mehlville School District**, **Wellsville-Middletown R-1 School District**, **State Technical College of Missouri**, and **University of Missouri**.

Fiscal Note Summary

State governmental entities estimate unknown costs or savings because it is unclear how many applications would be received and approved and how much state financing would be involved. The city of Kansas City estimates a negative fiscal impact. Other local governmental entities estimate no costs or savings.