

**MISSOURI STATE AUDITOR'S OFFICE
FISCAL NOTE (11-85)**

Subject

Initiative petition from Mark Reading regarding a proposed constitutional amendment to Article X. (Received November 22, 2011)

Date

December 9, 2011

Description

This proposal would amend Article X of the Missouri Constitution.

The amendment is to be voted on in November, 2012.

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 Economic Development**, the **Department of Elementary and Secondary Education**, the **Department of Higher Education**, the **Department of Health and Senior Services**, the **Department of Insurance**, **Financial Institutions and Professional Registration**, the **Department of Mental Health**, the **Department of Natural Resources**, the **Department of Corrections**, the **Department of Labor and Industrial Relations**, the **Department of Revenue**, the **Department of Public Safety**, the **Department of Social Services**, the **Governor's office**, the **Missouri House of Representatives**, the **Department of Conservation**, the **Department of Transportation**, the **Office of Administration**, the **Office of State Courts Administrator**, the **Missouri Senate**, the **Secretary of State's office**, the **Office of the State Public Defender**, the **State Treasurer's office**, **Adair County**, **Boone County**, **Callaway County**, **Cass County**, **Clay County**, **Cole County**, **Greene County**, **Jackson County Legislators**, **Jasper County**, **St. Charles County**, **St. Louis County**, **Taney County**, the **City of Cape Girardeau**, the **City of Columbia**, the **City of Jefferson**, the **City of Joplin**, the **City of Kansas City**, the **City of Kirksville**, the **City of Kirkwood**, the **City of Mexico**, the **City of Raymore**, the **City of St. Joseph**, the **City of St. Louis**, the **City of Springfield**, the **City of Union**, the **City of Wentzville**, the **City of West Plains**, **Cape Girardeau 63 School District**, **Hannibal 60 School District**, **Rockwood R-VI School District**, **Linn State Technical College**, **Metropolitan Community College**, **University of Missouri**, and **St. Louis Community College**.

Mark Reading provided information as a proponent of the proposal to the State Auditor's office.

Assumptions

Officials from the **Attorney General's office** indicated they assume that any local political subdivision adopting a cigarette tax pursuant to the terms of the proposal would be responsible for its enforcement. Based on that assumption, they assume any potential costs resulting from the proposal could be absorbed with existing resources.

Officials from the **Department of Agriculture** indicated there is no fiscal impact on their department.

Officials from the **Department of Economic Development** indicated that no impact is anticipated for their department.

Officials from the **Department of Elementary and Secondary Education** indicated:

They assume this initiative will have no cost on the agency. The initiative appears to give local voters the right to set and control local tobacco taxes which they have not previously had the authority to control. Since all existing local tobacco taxes in place on the effective date of this initiative shall remain in effect, there appears to be a potential at the local level for increased revenue. Any impact would depend upon the actions of local voters and cannot be estimated.

Officials from the **Department of Higher Education** indicated the proposal contained in this initiative petition would have no direct, foreseeable fiscal impact on their department.

Officials from the **Department of Health and Senior Services** indicated this initiative petition is a no impact note for their department.

Officials from the **Department of Insurance, Financial Institutions and Professional Registration** indicated this petition, if passed, will have no cost or savings to their department.

Officials from the **Department of Mental Health** indicated this proposed initiative petition has no fiscal impact to their department.

Officials from the **Department of Natural Resources** indicated they would not anticipate a direct fiscal impact from this initiative petition.

Officials from the **Department of Corrections** indicated this initiative petition will not have any impact for their department.

Officials from the **Department of Revenue** indicated this petition would not have a fiscal impact on their department.

Officials from the **Department of Public Safety** indicated they assume that this proposal, if approved by the voters, would result in no fiscal impact.

Officials from the **Department of Social Services** indicated:

The adoption of local tobacco taxes will not create any additional revenue for their department because the tax is collected and the use of the proceeds is controlled at the local level. The officials said the department currently receives money from the Health Initiatives Fund, which is funded by the existing tobacco tax under Subsection 149.015.8. If smoking consumption decreases as a result of an overall increase in tobacco taxes, there could be a decrease in the amount of funds available in the Health Initiatives Fund. However, any decrease in smoking consumption is purely speculative at this time. Unlike Initiative Petition 11-66, this initiative petition does not provide a mechanism to keep the Health Initiatives Fund whole if there would be a decrease in tobacco consumption.

Officials from the **Governor's office** indicated there should be no added costs or savings to their office if any version is approved by the voters.

Officials from the **Missouri House of Representatives** indicated this initiative petition will have no fiscal impact to their office.

Officials from **Department of Conservation** indicated that no adverse fiscal impact to their department would be expected as a result of this proposal.

Officials from the **Department of Transportation** indicated there will be no fiscal impact to their department.

Officials from the **Office of Administration** indicated this proposal has no impact on their office. This proposal has no direct impact on total state revenues, but may have an unknown indirect impact if statewide tobacco sales are reduced as a result of municipal actions.

Officials from the **Office of State Courts Administrator** indicated there is no fiscal impact on the courts.

Officials from the **Missouri Senate** indicated this initiative appears to have no fiscal impact as it relates to their agency.

Officials from the **Secretary of State's office** indicated their 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. The Secretary of State's office is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. Funding for this item is adjusted each year depending upon the election cycle with \$1.3 million historically appropriated in odd numbered fiscal years and \$100,000 appropriated in even numbered fiscal years to meet these requirements. The appropriation has historically been an estimated appropriation because the final cost is dependent upon the number of ballot measures approved by the General Assembly and the initiative petitions certified for the

ballot. In fiscal year 2011, at the August and November elections, there were 6 statewide Constitutional Amendments or ballot propositions that cost \$1.02 million to publish (an average of \$170,000 per issue). Therefore, the Secretary of State's office assumes, for the purposes of this fiscal note, that it should have the full appropriation authority it needs to meet the publishing requirements.

Officials from the **Office of the State Public Defender** indicated this initiative petition will not have a significant impact on their office.

Officials from the **State Treasurer's office** indicated this has no impact on their office.

Officials from **Jasper County** indicated there would be no appreciable cost to the county other than the cost of including the issue on the ballot in the event of an election. The estimated cost would probably amount to less than \$50,000.

Officials from **St. Charles County** estimated potential costs of \$260,000.

Initial costs:

Election Costs:	\$ 150,000
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Office Equipment/Computer Programming	\$ 25,000
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Ongoing Costs:

Staff workers for tax collection/enforcement	\$ 80,000
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Postage & Supplies	\$ 5,000
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TOTAL COST	\$ 260,000
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The officials also provided the following additional comments:

The costs reported of \$260,000 on this petition would only be incurred if St. Charles County were to proceed with the provisions of the initiative. No costs will be incurred by St. Charles County by the mere passage of the legislation.

Officials from **St. Louis County** indicated:

Because this proposed constitutional amendment only creates the right to set and control local tobacco taxes and does not specify any particular tax rate, the potential revenues are not calculable.

No savings are expected as a result of this proposal.

There would be no additional costs incurred as a result of this proposed constitutional amendment.

No losses are anticipated if this proposal were to pass.

Officials from the **City of Columbia** indicated they do not anticipate any fiscal impact unless, of course, either the City Council or local citizens bring a new tax question forward. They have a local "occupation license tax" of \$0.10 per package for all cigarettes sold, offered or displayed for sale. The intent of their ordinance is to levy a license tax pursuant to Sec. 166 of the City Charter and Sec. 94.110, RSMo. Each version of the petition allows our current tax to remain in effect.

Officials from the **City of Jefferson** indicated the city expects no fiscal impact if this petition becomes law.

Officials from the **City of Kansas City** indicated because these proposals only enact enabling legislation for the adoption by the voters of the city of a tobacco tax, there is no fiscal impact to the city.

Officials from the **City of Kirkwood** indicated this amendment has no impact on their city. The officials said they do not wish to be in the cigarette taxing business.

Officials from the **City of Raymore** indicated they do not impose a tobacco tax, no fiscal impact.

Officials from the **City of St. Joseph** indicated this petition is not a city initiative.

Officials from the **City of St. Louis City** indicated there is potential positive impact on revenues. The proposed proposition would allow for local elections to "set and control local tobacco taxes." This would provide a potential new source of revenue for the city. The proposition does not specify a rate and thus the potential impact cannot be quantified.

Officials from the **City of West Plains** indicated at this time, they see no fiscal impact since this petition would only be enabling them to allow a vote on whether to impose an additional tax on tobacco products. It is also not possible to know at this time if this issue would even be put on the ballot, much less whether such a proposed tax would be passed by the voters of this community.

Officials from **Rockwood School District** indicated as it is written, the district sees no estimated cost or savings from this measure.

Officials from **Linn State Technical College** indicated that based on the information presented, there appears to be no fiscal impact to their college.

Officials from **Metropolitan Community College** indicated this would have no direct fiscal impact on their college.

Mark Reading provided information as a proponent of this initiative petition.

Proposed Statement of Fiscal Impact
for Local Voters' Right to Set and Control Local Tobacco Taxes
Version 8

Fiscal Impact Information Submitted Pursuant to Section 23.140.2 and 15 CSR 40-5.010

The cost of the proposed amendment to the state for the next two fiscal years is zero. The proposal has no fiscal impact on state funds because the proposal requires nothing from state government.

Further, the proposal has no fiscal impact on local funds because it is a "local voter control" measure that includes no mandate. It requires nothing of local governments.

ESTIMATED NET EFFECT ON STATE FUNDS		
Fund Affected	FY 2013	FY 2014
General Revenue	\$0	\$0
Total Estimated Net Effect on All State Funds	\$0	\$0
ESTIMATED NET EFFECT ON LOCAL FUNDS		
Local Funds	\$0	\$0
Total Estimated Net Effect on All Local Funds	\$0	\$0

Legislative fiscal notes for similar "local voter control" measures are highly instructive on the fiscal impact of this proposal. As detailed in the analysis set out below, all 75 examples of legislative fiscal notes for bills empowering local voters to decide an issue received "zero cost" fiscal notes.

Fiscal Summary Recommendation

Based on the analysis of the measure set forth above and the review below of the practices of the Missouri General Assembly over the past five years in universally finding "zero" state and local fiscal impact for proposals that empower local voters to decide local issues, it is requested and recommend that the State Auditor's Office use the following language for its fiscal note summary:

"This proposal will give local voters the right to set and control local tobacco taxes in their cities and counties. There is no cost to state or local government"

ANALYSIS OF FISCAL IMPACT OF RECENT LOCAL VOTER CONTROL LEGISLATION

The analysis contained in this document was conducted to determine how the Missouri General Assembly has evaluated the cost in the fiscal notes of legislation that empower local voters to decide local issues.

The online records for the past five years (2007-2011) of the General Assembly have been searched to identify all applicable examples. A detailed electronic spreadsheet is attached to this analysis:

- Missouri General Assembly - 76 applicable bills and joint resolutions over the past five years have been identified. The attached electronic spreadsheet provides information on the session year, bill number, whether the bill was finally passed, the purpose, cost, and the Oversight Division's comment about the cost. In addition, internet hyperlinks have been provided to enable any reviewer to find the fiscal note, bill text, and bill summary for the pieces of legislation.

Analysis of Missouri General Assembly Fiscal Notes

A total of 76 bills and joint resolutions have been identified that analyze the fiscal impact of empowering local voters to decide local issues. The list includes 75 bills and one joint resolution.

Bills and Joint Resolutions Empowering Local Votes

Year of Session	House	Senate	Total
2011	3	3	6
2010	2	17	19
2009	3	14	17
2008	8	6	14
2007	10	10	20
Total	26	50	76

Many of the bills were introduced as single subject pieces of legislation. The General Assembly often grouped similar pieces of single subject legislation into an omnibus bill that was then moved forward out of committee to the floor for action by the House or Senate. A total of 15 bills were passed by the General Assembly over the past five years that empower local voters to decide local issues. These bills often were omnibus bills that included provisions that had been included in bills filed in previous sessions.

Year of Session	Bills passed
2011	3
2010	5
2009	0
2008	1
2007	6
Total	15

The 76 bills contain a wide variety of topics and also a wide variety of local taxes that would be authorized for a local vote to fund the purposes of the bills. In addition, a long list of cities and counties of all sizes have been included in the 76 bills. Examples of the topics include but are not limited to the following:

- Transient guest taxes for a variety of purposes in many jurisdictions, including but not limited to:
 - ✓ Cities of St. Peters, Jefferson City, Sugar Creek, Waynesville, Grandview, North Kansas City, St. Joseph, Van Buren, Raytown, St. Ann, Ashland, Sullivan, Centralia, Excelsior Springs, Kimberling City, Charleston, St Charles, Gladstone, Augusta, Carrollton, Chillicothe, Liberty, Miami, Missouri City, Hollister, and Pleasant Hill.
 - ✓ Counties of Montgomery, Pettis, Ripley, Buchanan, Cass, St. Louis, Franklin, Perry, Pemiscot, and Pulaski.
- Sales taxes -
 - ✓ Libraries - Butler, Ripley, Wayne, Stoddard, New Madrid, Dunklin, Pemiscot, Audrain, Adair, Clark, Clay, Knox, Lewis, Marion, Monroe, Pike, Putnam, Ralls, Schuyler, Scotland, and Shelby
 - ✓ Public Safety - St. Joseph, Peculiar, Kansas City, Grandview, Harrisonville
 - ✓ Port Improvement Districts
 - ✓ Ambulance Districts
 - ✓ Fire Protection Districts
 - ✓ Promote tourism
 - ✓ Senior services and youth programs
 - ✓ Public health and safety projects and programs of the county public health center
- Property taxes -
 - ✓ KC Zoological District
 - ✓ Cemetery maintenance
 - ✓ Ambulance Districts
 - ✓ Exhibition center and recreational facility districts
 - ✓ Multipurpose conference and convention center
 - ✓ Establishment, operation, and maintenance of an emergency communications system
 - ✓ Special road rock fund tax on agricultural and horticultural property
 - ✓ Construction, operation and maintenance of a community health center
- Fees
 - ✓ For homeless person assistance
 - ✓ Water service fees for enforcement of property maintenance
 - ✓ Water service fees for repair/replacement of water lines

While there is a wide variety of taxes and purposes included in the bills, there is a single conclusion used by the Oversight Division regarding the cost of empowering local voters to decide local issues - no fiscal impact. The Oversight Division has used several phrases to describe this lack of fiscal impact, including the following examples using the eight relevant bills passed by the General Assembly in its regular sessions in 2011 and 2010.

1. SB 226 (2011) sponsored by Sen. Engler in 2011 - The act allows for the organization of ambulance districts which may impose a sales tax not to exceed one-half of one percent. This provision is identical to other bills filed including SB 309 (2011), HB 542 (2011), and contains provisions that are identical to SB 826 (2010). The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost.

"Oversight assumes this proposal as written is enabling legislation and would require action by the entity's governing body before fiscal impact would be realized. Oversight will indicate no state or local fiscal impact for fiscal note purposes."

2. HB 161 (2011) sponsored by Rep. Cox in 2011 - The bill changes the laws regarding certain taxes imposed by political subdivisions including allowing voter approval for transient guest taxes in St. Peters and Pettis County, a library sales tax for Butler, Dunklin, New Madrid, Ripley, Stoddard, or Wayne counties, and a sales tax for public safety in St. Joseph. The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost.

Pettis County - "Oversight assumes the tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact."

St. Joseph - "Oversight assumes this proposal is enabling legislation and would have no fiscal impact unless the governing body would request the voters of their city approve the imposition of a sales tax. Oversight has no way to determine if the city would receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero."

Library district - "The sales tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact."

3. HB 142 (2011) sponsored by Rep. Gatschenberger - This bill changes the laws regarding political subdivisions including allowing voter approval of fees for water service and enforcement of property maintenance. The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost.

"The fee must receive voter approval before it could be implemented; therefore, Oversight assumes this proposal is permissive and, by itself, would have no state or local fiscal impact."

4. HB 1316 (2010) sponsored by Rep. Deeken - This bill changes the laws regarding the collection of property taxes and the assessment of property including authorizing the establishment of the Kansas City Zoological District. The voters of the counties of Cass, Clay, Jackson, and Platte

may choose to have their county be a part of the district. The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost.

"Oversight assumes this proposal as written is enabling legislation and would require action by the county's governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact."

5. HB 1442 (2010) sponsored by Rep. Jones - This omnibus act authorizes, upon voter approval, a variety of transient guest taxes (Jefferson City, Carter County, Ashland, Sugar Creek, Montgomery County, St. Joseph, Buchanan County, Grandview, City of North Kansas City, Raytown, Waynesville) and sales taxes (Caldwell, Clinton, Daviess, and DeKalb counties Peculiar, Blue Springs, Grandview). The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost for the proposals in several ways.

Jefferson City/St. Joseph/Carter County/Raytown/Waynesville transient guest taxes - *"Oversight assumes this proposal as written is enabling legislation and would require action by the city's governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact."*

Ashland, Sugar Creek and Montgomery County - *"Oversight assumes this proposal allows the City of Ashland, City of Sugar Creek and Montgomery County to impose a transient guest tax which shall be at least two percent, but not more than five percent, and could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact."*

Daviess/Clinton/Caldwell/DeKalb counties - *"Oversight assumes this proposal is permissive and would require voter approval before any fiscal impact would be realized by the state or the new district."*

Peculiar/Blue Springs - *"The tax must receive voter approval before it could be implemented; therefore, Oversight assumes this proposal is permissive and, by itself, would have no state or local fiscal impact. Oversight has no way to determine if the city were to receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero."*

6. SB 578 (2010) sponsored by Sen. Shields - The Port Improvement District Act includes, upon voter approval, the port authority may levy sales and use taxes within the district. The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost.

"Oversight assumes the proposal is permissive in nature and allows Port Authorities to pursue an increase in sales tax and/or property tax to fund projects. Approval must be given by the voters in the district. Therefore; Oversight will not reflect a direct fiscal impact as a result of this proposal."

7. SB644 (2010) sponsored by Sen. Shields - This act authorizes, upon voter approval, transient guest taxes (Montgomery County) and sales taxes (Caldwell, Clinton, Daviess, and DeKalb

counties). The act includes provisions also contained in HB 1442 which was also passed by the General Assembly. The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost.

Daviess/Clinton/Caldwell/DeKalb counties - "Oversight notes that this proposal would allow the governing bodies of the four counties to submit a proposed exhibition center and recreational facility district to the voters. Since any fiscal impact related to these provisions would depend on future action by local government and voter approval, Oversight will not indicate any impact for fiscal note purposes."

8. SB 981 (2010) sponsored by Sen. Callahan - This act allows the governing body of Kansas City to seek voter approval to impose a one-eighth, one-fourth, one-half, or three-fourths percent sales tax to provide revenues for public safety activities. The official fiscal note for the Truly Agreed and Finally Passed bill includes the following language describing the lack of cost.

"Oversight assumes this proposal is enabling legislation and would have no fiscal impact unless the governing body would request the voters of their city approve the imposition of a sales tax."

Conclusion

The Missouri General Assembly clearly states in its fiscal analysis that bills empowering local voters to decide local issues has no fiscal impact. The bills are permissive in nature and simply enable local governments to decide if they wish to address local issues. The decision is left to the local jurisdiction and the local voters. The Oversight Division of the General Assembly has used a variety of sentences and paragraphs to describe the lack of fiscal impact but all have described no fiscal impact. This is true for all of the 76 bills in this analysis over a five year period.

LEGISLATION WITH LOCAL ELECTIONS - 2007 to 2011

Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2011	HB 142	Gatschenberger	Yes	This bill changes the laws regarding political subdivisions including allowing voter approval of fees for water service and enforcement of property maintenance.	\$0	The fee must receive voter approval before it could be implemented; therefore, Oversight assumes this proposal is permissive and, by itself, would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER11/fishtm/0720-04T.ORG.htm	http://www.house.mo.gov/billtracking/bills111/billtxt/truly/HB0142T.htm	http://www.house.mo.gov/content.aspx?info=/bills111/bilsum/truly/sHB142T.htm
2011	HB 161	Cox	Yes	Changes the laws regarding certain taxes imposed by political subdivisions including allowing voter approval for transient guest taxes in St. Peters and Pettis County, a library sales tax for six southeast MO counties, and a sales tax for public safety in St. Joseph	\$0	Oversight assumes this proposal allows certain cities and counties to impose a transient guest tax of up to five percent for the promotion of tourism and for the funding of a convention and visitors bureau. This proposal would also allow the City of St. Peters to adopt a transient guest tax of up to two percent for the promotion of tourism. Oversight assumes the tax could not be implemented without voter approval and therefore, this proposal, would be permissive and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER11/fishtm/0781-05T.ORG.htm	http://www.house.mo.gov/billtracking/bills111/billtxt/truly/HB0161T.htm	http://www.house.mo.gov/content.aspx?info=/bills111/bilsum/truly/sHB161T.htm
2011	HB 369	Gatschenberger	No	Authorizes any city, town, or village to impose, upon voter approval, a fee for the repair or replacement of water lines due to failure	\$0	Oversight assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.	http://www.moga.mo.gov/Oversight/OVER11/fishtm/1227-02P.ORG.htm	http://www.house.mo.gov/billtracking/bills111/billtxt/perf/HB0369P.htm	http://www.house.mo.gov/content.aspx?info=/bills111/bilsum/perf/sHB369P.htm
2011	SB 223	Mayer	No	This act authorizes public library districts, located at least partially within Butler, Ripley, Wayne, Stoddard, New Madrid, Dunklin, or Pemiscot County, to seek voter approval for a sales tax of not more than one half of one cent to fund the operation and maintenance of libraries within the boundaries of such library district.	\$0	Oversight assumes this proposal is discretionary and there would be no local government fiscal impact without action by the governing body of a library district.	http://www.moga.mo.gov/Oversight/OVER11/fishtm/0509-02N.ORG.htm	http://www.senate.mo.gov/11info/pdf-bill/intro/SB223.pdf	http://www.senate.mo.gov/11info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=4013862&BillID=4124272
2011	SB 226	Engler	Yes	This act allows for the organization of ambulance districts which may impose a sales tax not to exceed one-half of one percent.	\$0	Oversight assumes this proposal as written is enabling legislation and would require action by the entity's governing body before fiscal impact would be realized. Oversight will indicate no state or local fiscal impact for fiscal note purposes.	http://www.moga.mo.gov/Oversight/OVER11/fishtm/1363-05T.ORG.htm	http://www.senate.mo.gov/11info/pdf-bill/tat/SB226.pdf	http://www.senate.mo.gov/11info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=4517927&BillID=4126432
2011	SB 309	Kehoe	No	This act allows for the organization of ambulance districts which may impose either a property tax not to exceed thirty cents on the one hundred dollars of assessed valuation or a sales tax not to exceed one-half of one percent. Under current law, ambulance and fire protection districts located in any county in this state, except Greene, Platte, Clay, St. Louis and St. Charles counties, are authorized to seek voter approval for a sales tax of up to one-half of one percent to fund the operation of such districts, provided such sales tax is accompanied by a reduction in the district's property tax rate. This act would allow ambulance and fire protection districts located within St. Louis County to seek voter approval to impose the sales tax, provided such tax is accompanied by a reduction in the districts property tax rate. This act contains provisions that are identical to Senate Bill 826 (2010).		No fiscal note available online	No fiscal note available online	http://www.senate.mo.gov/11info/pdf-bill/intro/SB309.pdf	http://www.senate.mo.gov/11info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=4060328&BillID=4170068
2010	HB 1316	Deeken	Yes	This bill changes the laws regarding the collection of property taxes and the assessment of property including authorizing the establishment of the Kansas City Zoological District. The voters of the counties of Cass, Clay, Jackson, and Platte may choose to have their county be a part of the district.	\$0	Oversight assumes this proposal as written is enabling legislation and would require action by the county's governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3545-05T.ORG.htm	http://www.house.mo.gov/billtracking/bills101/billtxt/truly/HB1316T.htm	http://www.house.mo.gov/content.aspx?info=/bills101/bilsum/truly/sHB1316T.htm
2010	HB 1442	Jones	Yes	This act authorizes, upon voter approval, a variety of transient guest taxes, property taxes, and sales taxes.	\$0	Oversight assumes this proposal as written is enabling legislation and would require action by the city's governing body before fiscal impact would be realized. Oversight assumes no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3380-07T.ORG.htm	http://www.house.mo.gov/billtracking/bills101/billtxt/truly/HB1442T.htm	http://www.house.mo.gov/content.aspx?info=/bills101/bilsum/truly/sHB1442T.htm

LEGISLATION WITH LOCAL ELECTIONS - 2007 to 2011

Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2010	SB 578	Shields	Yes	The Port Improvement District Act includes, upon voter approval, the port authority may levy sales and use taxes within the district.		Oversight assumes the proposal is permissive in nature and allows Port Authorities to pursue an increase in sales tax and/or property tax to fund projects. Approval must be given by the voters in the district. Therefore; Oversight will not reflect a direct fiscal impact as a result of this proposal.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3168-04T.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/tat/SB578.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3157521
2010	SB 580	Greisheimer	No	This act modifies various provisions relating to political subdivisions including allowing transient room taxes upon voter approval for several local entities.	\$0	Oversight assumes this proposal increases the maximum tax from 5% to 7% that the City of Jefferson could charge guest of hotels and motels and other business that offer sleeping rooms. Oversight assumes the increase could not be taxed without voter approval; therefore, Oversight assumes this proposal to be permissive, and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3635-07N.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/hcs/SB580.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3157579
2010	SB 605	Mayer	No	Allow transient guest taxes, upon voter approval in Sugar Creek and Waynesville along with other local government changes.	\$0	Oversight assumes this proposal would have no fiscal impact to the state or to local governments.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3187-12N.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/hcs/SB605.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3157548
2010	SB 644	Shields	Yes	This act authorizes, upon voter approval, a variety of transient guest taxes, property taxes, and sales taxes.	\$0	Since any fiscal impact related to these provisions would depend on future action by local government and voter approval, Oversight will not indicate any impact for fiscal note purposes.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3322-04T.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/tat/SB644.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3157519
2010	SB 668	Justus	No	This act authorizes the City of Grandview to levy a transient guest tax on charges for sleeping rooms paid by guests of hotels and motels for the purpose of promoting tourism. The proposed tax must be submitted to the voters and shall not be greater than five percent per occupied room per night. This act is identical to the introduced version of Senate Bill 165 (2009) and the Senate Committee Substitute for Senate Bill 1089 (2008).	\$0	Oversight assumes the tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and there would be no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3084-01P.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/perf/SB668.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3157540
2010	SB 669	Justus	No	This proposal allows the City of Grandview to seek voter approval for a sales tax to fund public safety improvements.	\$0	Oversight has no way to determine if any city would receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3085-01P.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/perf/SB669.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3157541
2010	SB 691	Wilson	No	This act, upon voter approval, increases the fee collected by each recorder of deeds to fund the county homeless person assistance program from \$3 to \$10 if such a program has been created by the governing body of such charter county. This act is identical to SB 897 (2008) and SB 80 (2009).	\$0	Oversight assumes the fee increases provided for in this proposal would require voter approval. Therefore, Oversight will show the fiscal impact as \$0 or the amount estimated by St. Louis County.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3059-01N.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/intro/SB691.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3157574
2010	SB 713	Mayer	No	This act authorizes any public library district, except for library districts located within Adair, Audrain, Clark, Clay, Knox, Lewis, Marion, Monroe, Pike, Putnam, Ralls, Schuyler, Scotland, or Shelby Counties, to seek voter approval for a sales tax of not more than one half of one cent to fund the operation and maintenance of libraries within the boundaries of such library district.	\$0	Oversight assumes this proposal is discretionary and there would be no local government fiscal impact without action by the governing body of a library district.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3074-01N.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/intro/SB713.pdf	http://www.senate.mo.gov/10info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=3462991&BillID=3158025
2010	SB 743	Shoemyer	No	This act allows the governing body of a city, town, village or county to submit a proposal to the voters of such city, town village or county allowing the municipality to impose a property tax to fund cemetery maintenance. The tax authorized under this act shall not exceed one fourth of one cent per one hundred dollars assessed valuation and shall not become effective until approved by the voters of the city, town village or county. This act is similar to Senate Bill 168 (2009) and the perfected version of Senate Bill 822 (2008).	\$0	Oversight assumes this proposal is discretionary and there would be no local government fiscal impact without action by a local governing body	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3292-01N.ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/intro/SB743.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3164366

LEGISLATION WITH LOCAL ELECTIONS - 2007 to 2011

Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2010	SB 826	Greisheimer	No	Includes a number of provisions including provisions that would allow ambulance and fire protection districts with assessed valuations which are less than \$2.5 billion located within St. Louis County to seek voter approval to impose the sales tax, provided such tax is accompanied by a reduction in the districts property tax rate. Certain provisions of this act are similar to HB 1739 (2010) and SCS/SB 881 (2010).	\$0	Officials from St. Louis County assumed a previous version of this proposal would have no fiscal impact on their organization.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/4650-04P_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/perf/SB826.pdf	http://www.senate.mo.gov/10info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=3599841&BillID=3202147
2010	SB 827	Schaefer	No	This act authorizes counties to seek voter approval for the extension of certain taxes which, by law, are set to terminate after a term of years and provides ballot language for the submission of such question to voters. This act is identical to Senate Bill 257 (2009).	\$0	The proposed legislation appears to have no fiscal impact. This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/4707-01N_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/intro/SB827.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3204875
2010	SB 862	Callahan	No	This act authorizes the City of Sugar Creek, City of North Kansas City, and the City of Van Buren, upon voter approval, to impose a transient guest tax	\$0	Oversight assumes the tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and will not reflect a direct fiscal impact as a result of this proposal.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/4692-02P_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/perf/SB862.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3213553
2010	SB 863	Callahan	No	This act authorizes the City of Raytown, City of North Kansas City, and the City of Van Buren, upon voter approval, to impose a transient guest tax	\$0	Oversight assumes the tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and there would be no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/4605-03P_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/perf/SB863.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3213554
2010	SB 898	Pearce	No	This act authorizes the governing body of the City of Peculiar to seek voter approval for the imposition of a sales tax to fund public safety improvements.	\$0	The tax must receive voter approval before it could be implemented; therefore, Oversight assumes this proposal is permissive and, by itself, would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/4893-01N_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/intro/SB898.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3247175
2010	SB 915	Barnitz	No	Authorizes the governing body of Montgomery County to seek voter approval for the imposition of a transient guest tax and raises the limit for Jefferson City upon voter approval. This act contains provisions which are identical to Senate Bill 276 (2009).	\$0	Oversight assumes the increase could not be taxed without voter approval; therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/4471-02P_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/perf/SB915.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3271106
2010	SB 916	Barnitz	No	This act authorizes the City of Waynesville, upon voter approval, to impose a transient guest tax. This act is similar to Senate Bill 387 (2009), House Bill 28 (2009), and House Bill 1967 (2008).	\$0	Oversight assumes this proposal is permissive and that the fiscal impact would not be realized without action by the governing body and voter approval. Oversight will show the fiscal impact as zero.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/3600-01N_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/intro/SB916.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3271107
2010	SB 981	Callahan	Yes	This act allows the governing body of Kansas City to seek voter approval to impose a one-eighth, one-fourth, one-half, or three-fourths percent sales tax to provide revenues for public safety activities	\$0	Oversight assumes this proposal is enabling legislation and would have no fiscal impact unless the governing body would request the voters of their city approve the imposition of a sales tax.	http://www.moga.mo.gov/Oversight/OVER10/fishtm/5191-01T_ORG.htm	http://www.senate.mo.gov/10info/pdf-bill/tat/SB981.pdf	http://www.senate.mo.gov/10info/BTS_Web/Bill.aspx?SessionType=R&BillID=3358378
2009	HB 28	Day	No	Authorizes the City of Waynesville to impose, upon voter approval, a transient guest tax for a multipurpose conference and convention center	\$0	Oversight assumes this proposal, as written, does not mandate that the City of Waynesville impose a transient guest tax for the purpose of funding the construction of and the maintenance of a multipurpose conference and convention center. Oversight assumes this proposal is permissive and that the fiscal impact would not be realized without action by the governing body and voter approval. Oversight will show fiscal impact as zero.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/0199-01N_ORG.htm	http://www.house.mo.gov/billtracking/bills091/bill/intro/HB00281.htm	http://house.mo.gov/content.aspx?info=bills091/bills/intro/sHB281.htm
2009	HB 376	Hobbs	No	Senate substitute is omnibus bill with a long list of transient guest taxes, property taxes, and sales taxes that are subject to voter approval for a variety of purposes.	\$0	Oversight, because this proposal is permissive, will show fiscal impact to local governments to be zero	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1184-05N_ORG.htm	http://www.house.mo.gov/billtracking/bills091/bill/senate/1184S.05F.htm	http://www.senate.mo.gov/09info/BTS_Web/Summary.aspx?SessionType=R&BillID=1192378&SummaryID=2343726

LEGISLATION WITH LOCAL ELECTIONS - 2007 to 2011

Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2009	HB 572	Corcoran	No	Authorizes cities with at least 5,000 inhabitants to levy property taxes for certain municipal purposes	\$0	The proposed legislation appears to have no fiscal impact.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1631-01N.ORG.htm	http://www.house.mo.gov/billtracking/bills091/bilintro/HB0572I.htm	http://house.mo.gov/content.aspx?info=bills091/bilsum/intro/SB572I.htm
2009	SB 164	Justus	No	This act authorizes the City of Grandview to seek voter approval to levy a sales tax of up to one-half percent to fund public safety improvements for the city.	\$0	Oversight assumes this proposal is enabling legislation and would have no fiscal impact unless the governing body would request the voters of their city approve the imposition of a sales tax.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1026-01N.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/intro/SB164.pdf	http://www.senate.mo.gov/09info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=618750&BillID=533847
2009	SB 165	Justus	No	House committee substitute is omnibus bill with a long list of transient guest taxes and sales taxes that are subject to voter approval for a variety of purposes. Sales taxes are provided for St. Ann, Peculiar, cities in Jefferson County, Grandview, and Ripley county. Transient guest taxes for Waynesville, Montgomery county, Ashland, Centralia, Excelsior Springs, Sugar Creek and others.	\$0	No general comment in fiscal note about any of the elections.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/0920-03N.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/hcs/SB165.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=533848
2009	SB 168	Shoemyer	No	This act allows the governing body of a city, town, village or county to submit a proposal to the voters of such city, town village or county allowing the municipality to impose a property tax to fund cemetery maintenance.	\$0	Oversight, because this proposal is permissive, will show fiscal impact to local governments to be zero.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/0750-01N.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/intro/SB168.pdf	http://www.senate.mo.gov/09info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=618974&BillID=533849
2009	SB 187	Vogel	No	Increases the maximum levy from five percent to seven percent for any county, city which is the county seat of any county, and various other cities to impose a tax on charges for sleeping rooms paid by guests of hotels and motels - effective only upon voter approval.	\$0	Oversight assumes the increase could not be taxed without voter approval, therefore, Oversight assumes this proposal to be permissive, and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/0600-01N.ORG.htm		http://www.senate.mo.gov/09info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=637664&BillID=552515
2009	SB 248	Schaefer	No	This act authorizes the City of Ashland to seek voter approval for the imposition of a transient guest tax of not less than two percent nor more than five percent per occupies room per night.	\$0	Oversight assumes this proposal allows the city of Ashland to impose a transient guest tax of up to five percent and could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1339-01N.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/intro/SB248.pdf	http://www.senate.mo.gov/09info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=715529&BillID=625459
2009	SB 257	Schaefer	No	This act authorizes counties to seek voter approval for the extension of certain taxes which, by law, are set to terminate after a term of years and provides ballot language for the submission of such question to voters	\$0	The proposed legislation appears to have no fiscal impact.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1341-01N.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/intro/SB257.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=629757
2009	SB 266	Mayer	No	This act authorizes public library districts to seek voter approval for a sales tax of not more than one half of one cent to fund the operation, and maintenance of libraries within the boundaries of such library district.	\$0	Oversight assumes this proposal is discretionary and would have no fiscal impact without action by the governing body.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/0560-03P.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/perf/SB266.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=636640
2009	SB 276	Barnitz	No	This act authorizes the governing body of Montgomery County to seek voter approval for the imposition of a transient guest tax.	\$0	Oversight assumes this proposal to be permissive and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1538-01P.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/perf/SB276.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=682669
2009	SB 386	Lager	No	This act allows real property owners in Caldwell, Clinton, Daviess, and DeKalb counties to seek voter approval for the creation of exhibition center and recreational facility districts.	\$0	In introduced version of bill, Oversight assumes this proposal is permissive and would require voter approval before any fiscal impact would be realized by the state or the new district. In HCS version of bill no general statement on election cost is made because it has become an omnibus bill.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1531-01N.ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/intro/SB386.pdf	http://www.senate.mo.gov/09info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=928035&BillID=842318

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Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2009	SB 387	Barnitz	No	This act authorizes the City of Waynesville, upon voter approval, to impose a transient guest tax of up to three percent per occupied hotel and motel room per night.	\$0	Oversight assumes this proposal, as written, does not mandate that the City of Waynesville impose a transient guest tax for the purpose of funding the construction of and the maintenance of a multipurpose conference and convention center. Oversight assumes this proposal is permissive and that the fiscal impact would not be realized without action by the governing body and voter approval. Oversight will show the fiscal impact as zero.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/0820-01P_ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/perf/SB387.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=842319
2009	SB 447	Pearce	No	This act authorizes the governing body of the City of Peculiar to seek voter approval for the imposition of a sales tax to fund public safety improvements.	\$0	The tax must receive voter approval before it could be implemented; therefore, Oversight assumes this proposal is permissive and, by itself, would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1674-01P_ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/perf/SB447.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=938193
2009	SB 494	Greisheimer	No	This act would give such counties the option to seek voter approval to impose the property tax or a sales tax not to exceed one-tenth of one percent to fund the establishment, operation, and maintenance of an emergency communications system.	\$0	No fiscal note available online	No fiscal note available online	http://www.senate.mo.gov/09info/pdf-bill/intro/SB494.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=952595
2009	SB 507	Callahan	No	This act authorizes the City of Sugar Creek, upon voter approval, to impose a transient guest tax upon charges for all sleeping rooms paid by guests of hotels, motels, bed and breakfast inns and campgrounds for the purpose of promoting tourism. The tax must be at least two percent, but may not exceed five percent per occupied room per night.	\$0	Oversight assumes this proposal allows Sugar Creek to impose a transient guest tax of up to five percent and could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER09/fishtm/1671-01P_ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/perf/SB507.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=958996
2009	SB 7	Greisheimer	No	Senate substitute is omnibus bill with a long list of transient guest taxes property taxes, and sales taxes that are subject to voter approval for a variety of purposes. Sales taxes are provided for Ashland, Montgomery county, St. Joseph, Buchanan county, 4 counties in NW Missouri, and others.	\$0	No fiscal note was produced for Senate Substitute	http://www.moga.mo.gov/Oversight/OVER09/fishtm/0196-01N_ORG.htm	http://www.senate.mo.gov/09info/pdf-bill/intro/SB7.pdf	http://www.senate.mo.gov/09info/BTS_Web/Bill.aspx?SessionType=R&BillID=512683
2008	HB 1431	Hodges	No	This bill authorizes the City of Charleston to impose, upon voter approval, a transient guest tax of 2% to 5% per room per night for the promotion of tourism.	\$0	Oversight assumes this proposal is permissive. Fiscal impact would not be realized without action by the local governing body and with voter approval. Oversight assumes this proposal as written does not require that a transient guest tax be imposed, therefore, Oversight will show fiscal impact as \$0.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/3265-01N_ORG.htm	http://www.house.mo.gov/billtracking/bills081/bill/intro/HB1431.htm	http://www.house.mo.gov/billtracking/bills081/billsum/intro/sHB1431.htm
2008	HB 1867	Scavuzzo	No	This bill authorizes the City of Harrisonville to impose, upon voter approval, a sales tax of up to 0.5% for the operation of public safety departments including compensation; pension programs; health care; employment of additional police officers; and additional equipment and facilities.	\$0	Oversight assumes this proposal as written is discretionary and would have no fiscal impact unless the governing body of the city would seek voter approval to impose a sales tax for public safety purposes. Oversight has no way to determine if the city were to receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/3173-02N_ORG.htm	http://www.house.mo.gov/billtracking/bills081/bill/intro/HB1867.htm	http://www.house.mo.gov/billtracking/bills081/billsum/intro/sHB1867.htm
2008	HB 1967	Day	No	This bill authorizes the City of Waynesville to impose, upon voter approval, a transient guest tax of up to 3% on all occupied hotel and motel rooms.	\$0	Oversight assumes this proposal is permissive. Fiscal impact would not be realized without action by the governing body and with voter approval. Oversight will show fiscal impact as zero.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/4144-02N_ORG.htm	http://www.house.mo.gov/billtracking/bills081/bill/intro/HB1967.htm	http://www.house.mo.gov/billtracking/bills081/billsum/intro/sHB1967.htm

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Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2008	HB 2042	Hughes	No	This act, upon voter approval, increases the fee collected by each recorder of deeds to fund the county homeless person assistance program from \$3 to \$10 if such a program has been created by the governing body.		No fiscal note available online	No fiscal note available online	http://www.house.mo.gov/billtracking/bills081/bill/txt/intro/HB2042I.htm	http://www.house.mo.gov/billtracking/bills081/bill/sum/intro/sHB2042I.htm
2008	HB 2047	Curls	Yes	Certain counties are authorized to impose, upon voter approval, a special road rock fund tax at a rate not to exceed 25 cents per acre for property classified as agricultural and horticultural. The bill increases the rate to up to \$1 per acre.	\$0	Oversight assumes the provisions provided for in Section 231.444 are permissive and this proposal as written does not require that certain third class counties impose an increase in the rate of levy for road improvement purposes. For purposes of this fiscal note Oversight assumes no fiscal impact to local government. Fiscal impact will be shown as \$0.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/4783-02T.ORG.htm	http://www.house.mo.gov/billtracking/bills081/bill/txt/truly/HB2047T.HTM	http://www.house.mo.gov/billtracking/bills081/bill/sum/truly/sHB2047T.htm
2008	HB 2115	Salva	No	This bill authorizes the City of Sugar Creek to impose, upon voter approval, a transient guest tax of up to 5% per occupied room per night for the promotion of tourism.	\$0	Oversight assumes this proposal is permissive. Fiscal impact would not be realized without action by the local governing body and with voter approval. Oversight assumes this proposal as written does not require that a transient guest tax be imposed, therefore, Oversight will show fiscal impact as \$0.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/5014-01N.ORG.htm	http://www.house.mo.gov/billtracking/bills081/bill/txt/intro/HB2115I.htm	http://www.house.mo.gov/billtracking/bills081/bill/sum/intro/sHB2115I.htm
2008	HB 2126	Holsman	No	This bill authorizes the City of Grandview to impose, upon voter approval, a transient guest tax of up to 5% on all occupied hotel and motel rooms for the promotion of tourism and to fund construction, maintenance, and operation of capital improvements.	\$0	Oversight assumes this proposal increases the tax to 5% that Grandview could charge guest of hotels and motels and other business that offer sleeping rooms. Oversight assumes the tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and there would be no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/5038-01N.ORG.htm	http://www.house.mo.gov/billtracking/bills081/bill/txt/intro/HB2126I.htm	http://www.house.mo.gov/billtracking/bills081/bill/sum/intro/sHB2126I.htm
2008	HB 2150	Baker	No	This bill authorizes all counties to impose, upon voter approval, a sales tax of up to 0.5% for the purpose of funding the operation of public safety departments, including police and fire departments, and the communications of the public safety departments.	\$0	Oversight has no way to determine if any county would receive voter approval to impose a public safety sales tax; therefore, for the purposes of this fiscal note fiscal impact will be shown as zero.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/5091-01N.ORG.htm	http://www.house.mo.gov/billtracking/bills081/bill/txt/intro/HB2150I.htm	http://www.house.mo.gov/billtracking/bills081/bill/sum/intro/sHB2150I.htm
2008	SB 822	Shoemyer	No	This act allows the governing body of a city, town, village or county to submit a proposal to the voters of such city, town village or county allowing the municipality to impose a property tax to fund cemetery maintenance.	\$0	Oversight assumes this proposal is discretionary and as written would not have any fiscal impact.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/3239-02P.ORG.htm	http://www.senate.mo.gov/08info/pdf-bill/perf/SB822.pdf	http://www.senate.mo.gov/08info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=202742&BillID=109
2008	SB 845	Rupp	No	HCS modifies various provisions relating to political subdivisions including transient guest taxes and sales taxes, upon voter approval, for various purposes for Cass County, Charleston, Grandview, Harrisonville, Raytown, Waynesville, and others.	\$0	Oversight assumes these sections are permissive. Fiscal impact would not be realized without action by the local governing body and with voter approval. Oversight assumes this proposal as written does not require that a transient guest tax be imposed, therefore, Oversight will show fiscal impact as \$0.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/3502-02N.ORG.htm	http://www.senate.mo.gov/08info/pdf-bill/hcs/SB845.pdf	http://www.senate.mo.gov/08info/BTS_Web/Bill.aspx?SessionType=R&BillID=89
2008	SB 897	Wilson	No	This act, upon voter approval, increases the fee collected by each recorder of deeds to fund the county homeless person assistance program from \$3 to \$10 if such a program has been created by the governing body.	\$0	Oversight assumes the fee increases provided for in this proposal would require voter approval. Oversight will show fiscal impact as \$0 or the amount estimated by the County Recorder of Deeds.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/3856-01N.ORG.htm	http://www.senate.mo.gov/08info/pdf-bill/intro/SB897.pdf	http://www.senate.mo.gov/08info/BTS_Web/Bill.aspx?SessionType=R&BillID=6732
2008	SB 900	Vogel	No	Current law allows any county, city which is the county seat of any county, and various other cities to impose a tax, not to exceed five percent per room per night, on charges for sleeping rooms paid by guest of hotels and motels. This act increases the maximum levy from five percent to eight percent. Such increase will become effective only upon voter approval.	\$0	Oversight assumes this proposal increases the maximum tax from 5% to 8% that certain cities and counties could charge guest of hotels and motels and other business that offer sleeping rooms. Oversight assumes the increase could not be taxed without voter approval, therefore, Oversight assumes this proposal to be permissive, and would have no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/3443-01N.ORG.htm	http://www.senate.mo.gov/08info/pdf-bill/intro/SB900.pdf	http://www.senate.mo.gov/08info/BTS_Web/Bill.aspx?SessionType=R&BillID=13099

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Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2008	SB 1089	Justus	No	This act authorizes the City of Grandview to levy a transient guest tax on charges for sleeping rooms paid by guests of hotels and motels for the purpose of promoting tourism.	\$0	Oversight assumes the tax could not be implemented without voter approval. Therefore, Oversight assumes this proposal to be permissive and there would be no state or local fiscal impact.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/4970-02P_ORG.htm	http://www.senate.mo.gov/08info/pdf-bill/perf/SB1089.pdf	http://www.senate.mo.gov/08info/BTS_Web/Bill.aspx?SessionType=R&BillID=84827
2008	SB 1209	Callahan	No	HCS modifies laws regarding taxes and fees including voter approved local transient guest taxes and sales taxes for Sugar Creek, Waynesville, Grandview, St. Charles and St. Louis counties.	\$0	Oversight assumes these sections are permissive. Fiscal impact would not be realized without action by the local governing body and with voter approval. Oversight assumes this proposal as written does not require that a transient guest tax be imposed, therefore, Oversight will show fiscal impact as \$0.	http://www.moga.mo.gov/Oversight/OVER08/fishtm/5303-05N_ORG.htm	http://www.senate.mo.gov/08info/pdf-bill/hcs/SB1209.pdf	http://www.senate.mo.gov/08info/BTS_Web/Bill.aspx?SessionType=R&BillID=148941
2007	HB 69	Day	No	Sections 67.1003, 67.1016, and 67.1360 allows cities to impose, with voter approval, a transient guest tax. Section 67.1016 allows any county of the second, third or fourth classification, with voter approval, to impose a transient guest tax.	\$0	Oversight assumes any action would require approval of the governing body with voter approval. Oversight assumes no fiscal impact from this section.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0086-09N_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/senate/0086S.09F.htm	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/perf/sHB69P.htm
2007	HB 205	Marsh	Yes	This bill authorizes certain cities and counties to impose a sales or transient guest tax; extends the expiration date of the Tourism Supplemental Revenue Fund; and allows certain counties to establish a theater, cultural arts, and entertainment district. Bill includes Sullivan and the counties of Perry and Pemiscot.	\$0	Oversight assumes this proposal is permissive, and as written would have no fiscal impact without voter approval.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0859-02T_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/truly/HB0205T.HTM	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/truly/sHB205T.htm
2007	HB 234	Tilley	No	This bill authorizes Perry County to impose, upon voter approval, a sales tax of up to one-fourth of 1% to equally fund senior services and youth programs. A senior services tax commission must be established to administer the revenue received for senior services.	\$0	\$0 shown but no explicit statement on local election cost.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0903-01N_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/intro/HB0234I.htm	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/intro/sHB234I.htm
2007	HB 271	Nolte	No	Authorizes the City of Gladstone to impose a transient guest tax for the promotion of tourism	\$0	Oversight assumes this proposal is permissive, and as written, would have no fiscal impact.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0690-01N_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/intro/HB0271I.htm	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/intro/sHB271I.htm
2007	HB 595	Schlottach	No	Allows Franklin County to levy a transient guest tax, upon voter approval, in the Sullivan C-II School District which is partially located in both the City of Sullivan and Franklin County to be used for tourism	\$0	Oversight assumes this proposal is permissive, and as written would have no fiscal impact without voter approval.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/1456-01N_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/intro/HB0595I.htm	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/intro/sHB595I.htm
2007	HB 624	Wilson	No	Authorizes Perry County to impose, upon voter approval, a sales tax of up to .25% to equally fund senior services and youth programs. Authorizes any second, third, or fourth classification county to impose a transient guest tax, upon voter approval, on all hotel or motel sleeping rooms within the county. Authorizes the City of Hollister to impose, upon voter approval, a transient guest tax of 2% to 5% per room, per night, for the promotion of tourism;	\$0	Oversight will assume the city could submit the issue to the voters on any local election date, as early as November 2007, and will indicate the election cost to the local government as \$0 or Unknown in FY 2008.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/1586-04N_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/commit/HB0624C.HTM	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/commit/sHB624C.htm
2007	HB 722	Wood	No	This act authorizes the City of Hollister to impose, upon voter approval, a transient guest tax of up to five percent per night per sleeping quarters for the promotion of tourism.	\$0	Oversight assumes fiscal impact would not be realized without action by the governing body with voter approval. Oversight will show fiscal impact as \$0 to unknown.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/1732-01N_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/intro/HB0722I.htm	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/intro/sHB722I.htm
2007	HB 795	Flook	Yes	Changes the laws regarding sales and transient guest taxes; theater, cultural arts, and entertainment districts; municipal code violations in Kansas City; and certain directors of public water supply districts. Includes Perry and Pulaski counties and the cities of Augusta, Carrollton, Chillicothe, Sullivan,Liberty, Miami, Missouri City, and Pleasant Hill.	\$0	Oversight assumes this proposal is permissive, and as written would have no fiscal impact without voter approval.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/1464-06T_ORG.htm	http://house.mo.gov/con tent.aspx?info=/bills071/biltxt/truly/HB0795T.HTM	http://house.mo.gov/con tent.aspx?info=/bills071/bilsum/truly/sHB795T.htm

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Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2007	HB 919	Schneider	No	Authorizes the City of Gladstone to impose, upon voter approval, a transient guest tax of up to 5% on hotel and motel rooms to be used for the promotion of tourism (Section 67.1003). Authorizes Franklin County to impose, upon voter approval, a transient guest tax between 2% and 5% per room per night in the Sullivan C-II School District to be used for the promotion of tourism (Section 67.1360);	\$0	\$0 shown but no explicit statement on local election cost.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/2113-03N.ORG.htm	http://house.mo.gov/content.aspx?info=/bills071/bilsum/commit/HB0919C.HTM	http://house.mo.gov/content.aspx?info=/bills071/bilsum/commit/sHB919C.htm
2007	HB 1089	Stevenson	No	Authorizes Perry County to levy, upon voter approval, a sales tax of up to 1/4 of 1% to equally fund senior services and youth programs. The revenue received for senior services will be administered by a senior services tax commission (Section 67.997);	\$0	Oversight assumes that implementing this proposal would require voter approval. Collections and offsetting distributions of \$0 or Unknown have been recorded in the Senior Services and Youth Programs Sales Tax Trust Fund. Oversight has also indicated a fiscal impact of \$0 or Unknown to the local government.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/2596-04N.ORG.htm	http://house.mo.gov/content.aspx?info=/bills071/bilsum/commit/HB1089C.HTM	http://house.mo.gov/content.aspx?info=/bills071/bilsum/commit/sHB1089C.htm
2007	SB 22	Greisheimer	Yes	CCS modifies various provisions relating to political subdivisions including transient guest taxes and sales taxes, upon voter approval, for various purposes for Perry county, Pulaski county, Gladstone, Sullivan, Hollister, Joplin, Kingville, and Jasper county.	\$0	Oversight assumes any action would require approval of the governing body with voter approval. Oversight assumes no fiscal impact from this section.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0382-12T.ORG.htm	http://www.senate.mo.gov/07info/pdf-bill/tat/SB22.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=95
2007	SB 30	Nodler	Yes	CCS modifies various provisions relating to political subdivisions including transient guest taxes and sales taxes, upon voter approval, for various purposes for Perry county, Independence, and second, third, and fourth class counties.	\$0	Oversight assumes the local fiscal impact would be dependent on action by the governing body with voter approval. Oversight will indicate a fiscal impact of \$0 to unknown for local governments.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0246-06T.ORG.htm	http://www.senate.mo.gov/07info/pdf-bill/tat/SB30.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=103
2007	SB 81	Greisheimer	Yes	CCS allows cities, towns, and villages within Clay County, Franklin County, Boone County, Jasper County or Jackson County, to form a Theater, Cultural Arts, and Entertainment District. Such counties and St. Charles County may also form such a district. Counties, cities, towns, and villages that adopt transect-based zoning may also form such districts. Also allows Hollister (transient guest tax) and Independence (sales tax) to levy tax upon voter approval.	\$0	Oversight assumes the proposal is permissive in nature. It allows local political subdivisions to create a theater, cultural arts and entertainment districts as well as allows certain cities to impose a transient guest tax. Oversight will assume a \$0 to unknown fiscal impact to local political subdivisions. These taxes are subject to voter approval.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0259-05T.ORG.htm	http://www.senate.mo.gov/07info/pdf-bill/tat/SB81.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=52
2007	SB 233	Crowell	Yes	CCS authorizes Perry County, pending voter approval, to levy a sales tax of up to one-fourth of one percent to equally fund senior services and youth programs. CCS also authorizes the City of Gladstone to impose, upon voter approval, a transient guest tax of up to 5% on hotel and motel rooms to be used for the promotion of tourism.	\$0	Oversight assumes this proposal is permissive, and as written, would have no fiscal impact.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/0929-03T.ORG.htm	http://www.senate.mo.gov/07info/pdf-bill/tat/SB233.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=3406
2007	SB 345	Shoemyer	No	This act allows the governing body of a county to submit a proposal to the voters of the county allowing the county to impose a property tax to fund cemetery maintenance.	\$0	Oversight assumes this proposal as written is permissive and would have no fiscal impact without action by their governing body with voter approval.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/1657-01P.ORG.htm	http://www.senate.mo.gov/07info/pdf-bill/perf/SB345.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=6287
2007	SB 365	Koster	No	This act authorizes the governing body of any city to impose an annual real property tax to fund the construction, operation and maintenance of a community health center. The act authorizes such cities to enter into agreements with taxing districts, located at least partially within such city, allowing such districts to levy the tax authorized under this act in the portion of such districts not located within the incorporated limits of the city, provided such districts receive prior voter approval. The tax authorized by this act shall not exceed thirty-five cents per year on each one hundred dollars assessed valuation and shall not become effective until approved by the voters of the city and, if applicable, any district imposing the tax.	\$0	Oversight assumes this proposal as written is permissive, and would have no fiscal impact without action of the governing body with voter approval.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/1653-02N.ORG.htm	http://www.senate.mo.gov/07info/pdf-bill/comm/SB365.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=7390

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Session Year	Bill Number	Sponsor	TAFP?	Purpose	Fiscal note cost	Comment on fiscal note on local elections	Fiscal note link	Bill text link	Bill summary link
2007	SB 624	Coleman	No	This act allows the City of St. Louis to put before its voters a ballot measure allowing the city to impose a sales tax, not to exceed one-half of one percent, solely for the purpose of providing revenues for the operation of public safety departments, including police and fire departments.	\$0	Oversight assumes that this proposal is permissive and as written would have no fiscal impact without action by the governing body with voter approval.	http://www.moga.mo.gov/Oversight/OVER07/fishtm/2185-01N.ORG.htm	http://www.senate.mo.gov/07info/pdf-bill/intro/SB624.pdf	http://www.senate.mo.gov/07info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=604943&BillID=51758
2007	SB 678	Goodman	No	This act authorizes Kimberling City to impose, upon voter approval, a transient guest tax of up to five percent per night per sleeping quarters for the promotion of tourism.		No fiscal note available online	No fiscal note available online	http://www.senate.mo.gov/07info/pdf-bill/intro/SB678.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=55971
2007	SB 679	Goodman	No	This act authorizes the City of Hollister to impose, upon voter approval, a transient guest tax of up to five percent per night per sleeping quarters for the promotion of tourism.		No fiscal note available online	No fiscal note available online	http://www.senate.mo.gov/07info/pdf-bill/intro/SB679.pdf	http://www.senate.mo.gov/07info/BTS_Web/Bill.aspx?SessionType=R&BillID=55972
2007	SJR 16	Shoemyer	No	Upon voter approval, this proposed constitutional amendment would authorize political subdivisions to submit to the qualified voters any ballot measure increasing or decreasing revenue without further statutory authorization, provided that laws in effect on the effective date of this amendment shall remain in effect unless later amended or repealed.	\$0	No fiscal note available online	No fiscal note available online	http://www.senate.mo.gov/07info/pdf-bill/intro/SJR16.pdf	http://www.senate.mo.gov/07info/BTS_Web/Summary.aspx?SessionType=R&SummaryID=558817&BillID=6280

Mark Reading provided additional information as a proponent of this initiative petition.

In reviewing some of the responses to your requests for input regarding Initiative Petitions 2012-090 through 2012-097 (your Fiscal Notes 11-78 through 11-85) (referred to collectively as the "Proposals"), I noted that at least two local governments (St. Charles and Jasper Counties) included the costs of future local elections in their responses. As your review of the Proposals will show, the Proposals do not require any local elections. The Proposals merely give local voters the right to set and control local tobacco taxes, nothing more. Any future election which might occur pursuant to the authority granted by the Proposals will be the result of optional action taken by local governmental bodies or local voters through the initiative process. My original submission, dated November 23, 2011, addresses this point and demonstrates how the fiscal impact of such "local option" measures has been assessed in the past.

I know it is your practice to review responses for reasonableness, and this practice has been upheld as a key component of fulfilling your duties under Section 116.175 and other applicable statutory provisions. *See Missouri Mun. League v. Carnahan*, 303 S.W.3d 573, 582 (Mo. Ct. App. 2010). Accordingly, you have both the authority and the duty to disregard responses which misconstrue the Proposals. Conversely, to include such inaccurate responses in the Fiscal Note or allow those responses to influence the Fiscal Note Summary would render both the Note and the Summary unfair and insufficient.

In closing, I appreciate your consideration and careful review of this issue. In order to fairly inform the voters, it is important that you distinguish — as you have done in the past — between measures (such as the Proposals) which authorize optional local elections which may (or may not) occur in the future if and when local governments or voters freely determine to exercise this new authority, and measures which mandate a local election which is certain to occur in particular locales in a given timeframe.

The State Auditor's office did not receive a response from the **Department of Labor and Industrial Relations, Adair County, Boone County, Callaway County, Cass County, Clay County, Cole County, Greene County, Jackson County Legislators, Taney County, the City of Cape Girardeau, the City of Joplin, the City of Kirksville, the City of Mexico, the City of Springfield, the City of Union, the City of Wentzville, Cape Girardeau 63 School District, Hannibal 60 School District, University of Missouri, and St. Louis Community College.**

Fiscal Note Summary

This proposal has no fiscal impact (change in costs, savings, or revenues) for state and local governmental entities as it will only enact enabling legislation allowing the establishment of local tobacco taxes that may or may not be submitted to and approved by voters.