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**Missouri Department of Revenue**

**Financial and Statistical Report**

**Fiscal Year Ended June 30, 2006**



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# Missouri Department of Revenue

# Financial and Statistical Report

Fiscal Year Ended June 30, 2006



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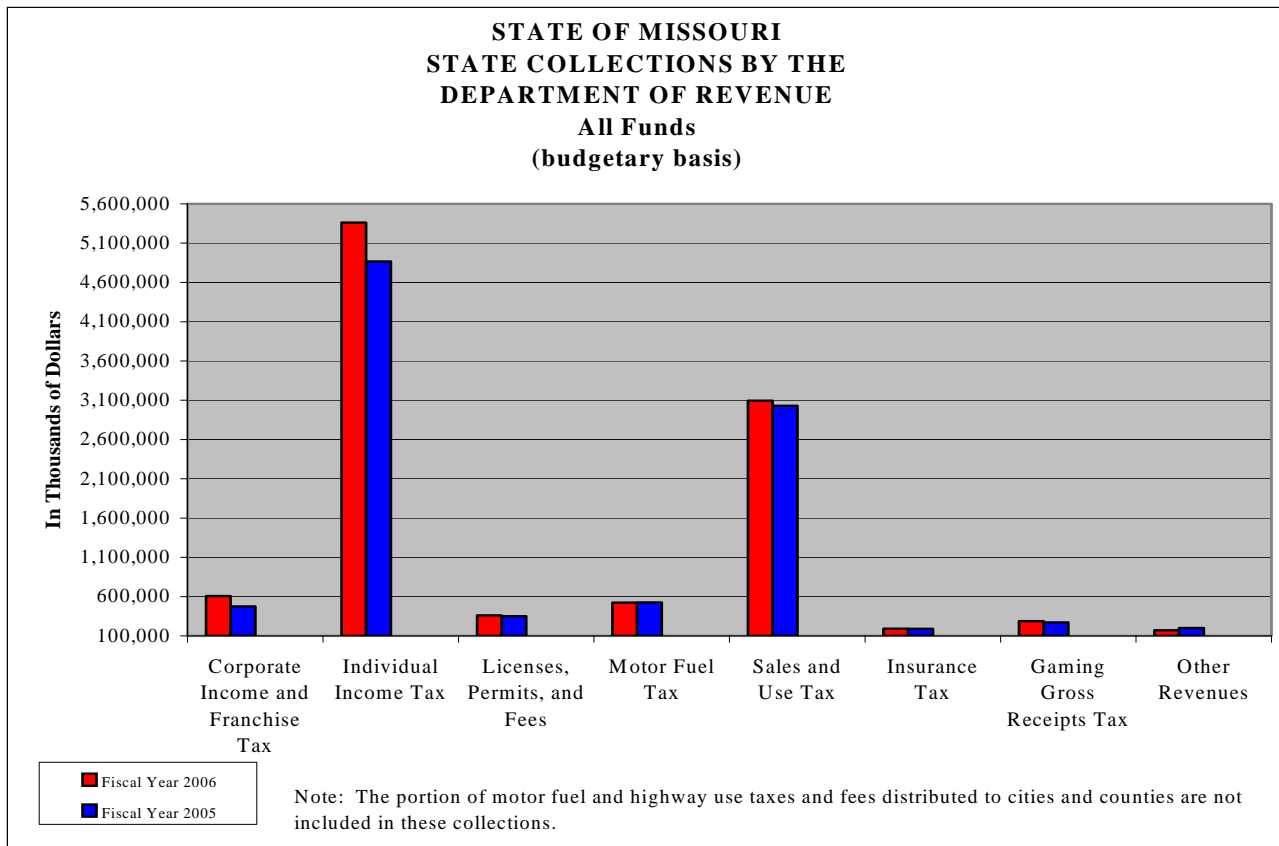
## **REPORTING ENTITY**

The people of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The department serves as the central collection agency for state revenues. The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state. The department strives to provide great customer service, act as a good steward of taxpayers' dollars, and follow the law.

The number of employees authorized by the legislature for Fiscal Year 2006 was 1,557.45, with an operating budget of \$91 million.

## **COLLECTIONS**

State money (General Fund collections and all other governmental funds' collections) collected by the Missouri Department of Revenue (department) totaled \$10.6 billion in Fiscal Year 2006, an increase of 7 percent over Fiscal Year 2005. The department collected 97 percent of the state's General Fund collections and 51 percent of state funds' collections. The graph below shows department collections for all state funds.



## **REPORT REQUIREMENTS**

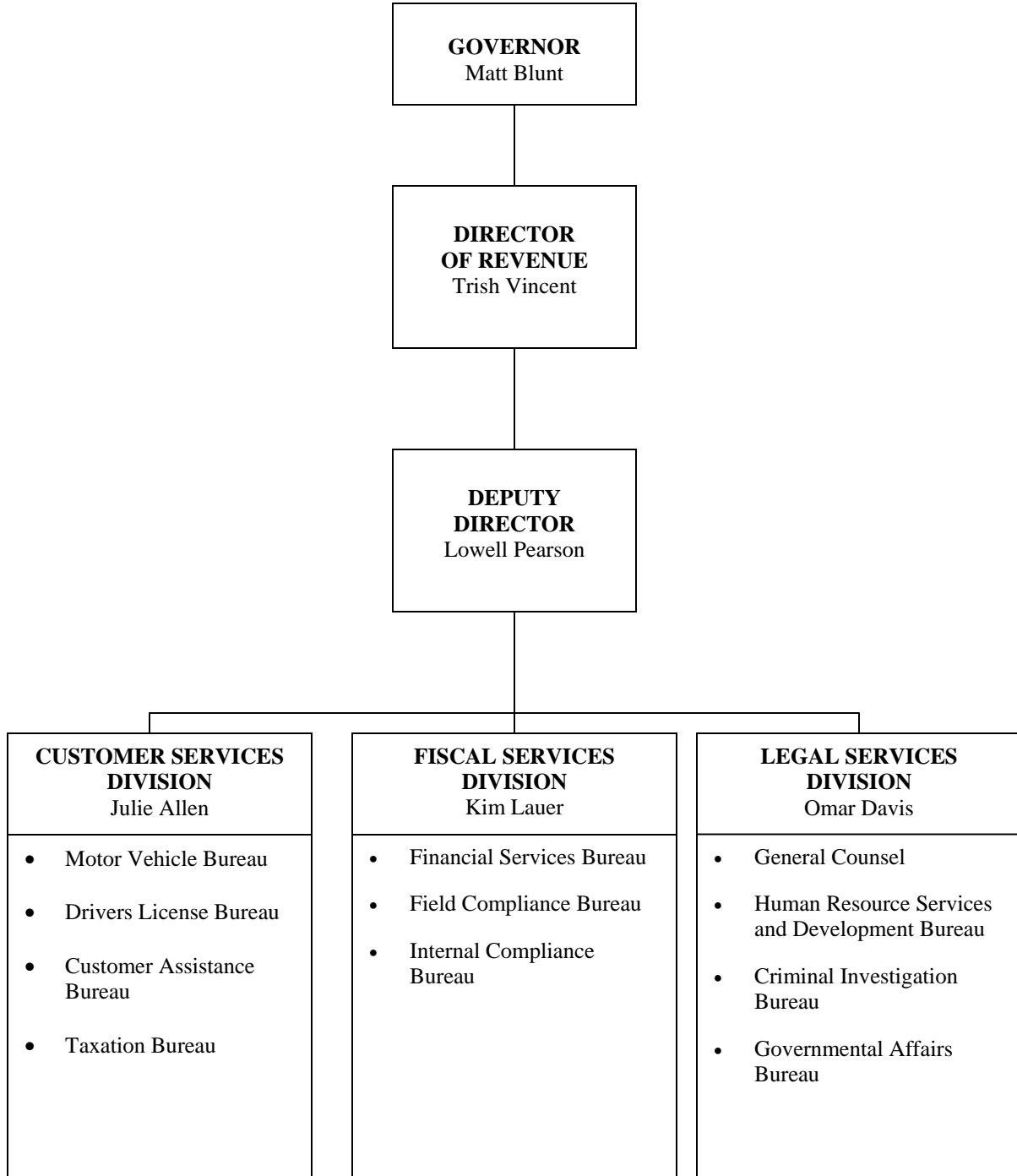
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo, 2000.

## **REQUESTS FOR INFORMATION**

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail [DOR.FSB\\_Management@dor.mo.gov](mailto:DOR.FSB_Management@dor.mo.gov).

# Department of Revenue

## Organizational Chart



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# Missouri Department of Revenue

## Taxes Administered

Fiscal Year Ended June 30, 2006

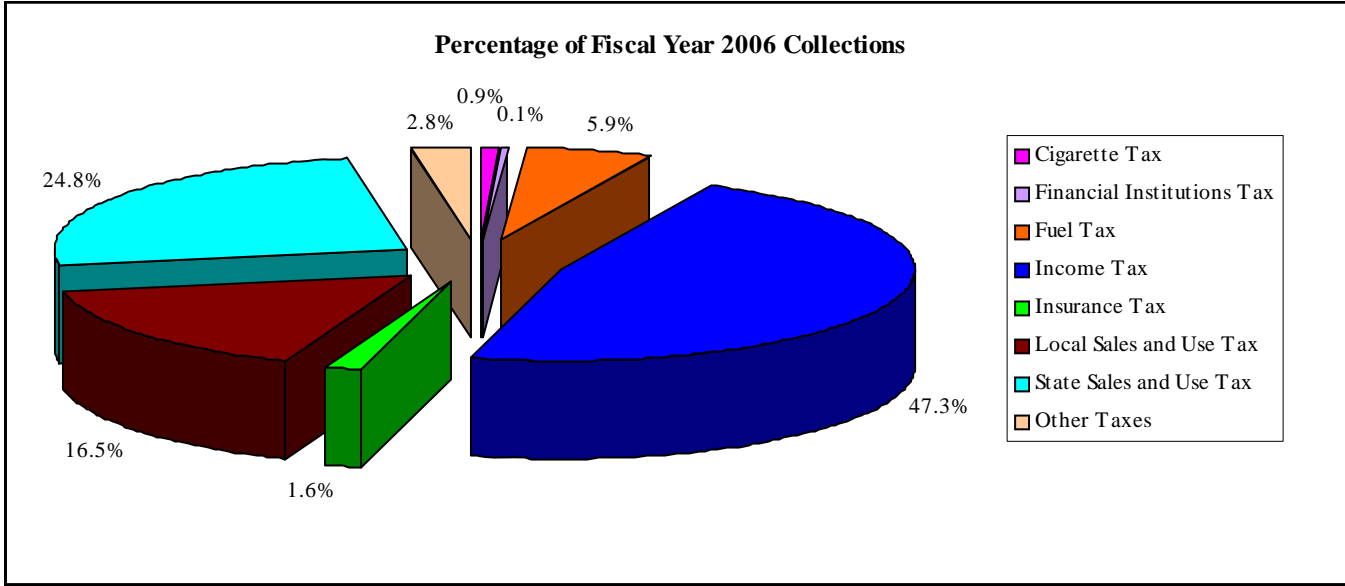


The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.

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# SUMMARY OF TAXES ADMINISTERED

	FY06 Amount Collected	FY05 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$118,205,378	\$117,161,445	0.9 %
Financial Institutions Tax	11,514,082	9,424,461	22.2
Fuel Tax	746,887,976	749,671,062	-0.4
Income Tax	5,967,348,281	5,340,305,448	11.7
Insurance Tax	197,876,471	198,207,995	-0.2
Local Sales and Use Tax	2,085,801,191	1,951,263,073	6.9
State Sales and Use Tax	3,132,952,693	3,074,010,616	1.9
Other Taxes	356,781,685	368,655,879	-3.2
<b>Total Collections</b>	<b>\$12,617,367,757</b>	<b>\$11,808,699,979</b>	<b>6.8 %</b>





# CIGARETTE TAX

## Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

### St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

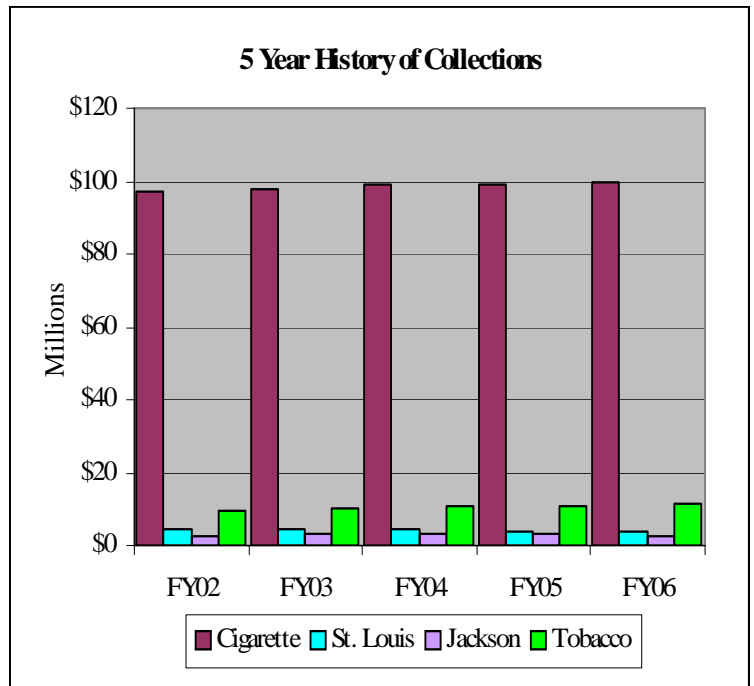
### Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

### Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

<u>Tax Type</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
Cigarette	\$99,873,124	0.6 %
St. Louis County	4,043,919	1.1
Jackson County	2,840,141	-1.4
<u>Tobacco Products</u>	<u>11,448,194</u>	<u>3.7</u>
<b><u>Total Collections</u></b>	<b><u>\$118,205,378</u></b>	<b><u>0.9 %</u></b>



# FINANCIAL INSTITUTIONS TAX

## Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

## Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

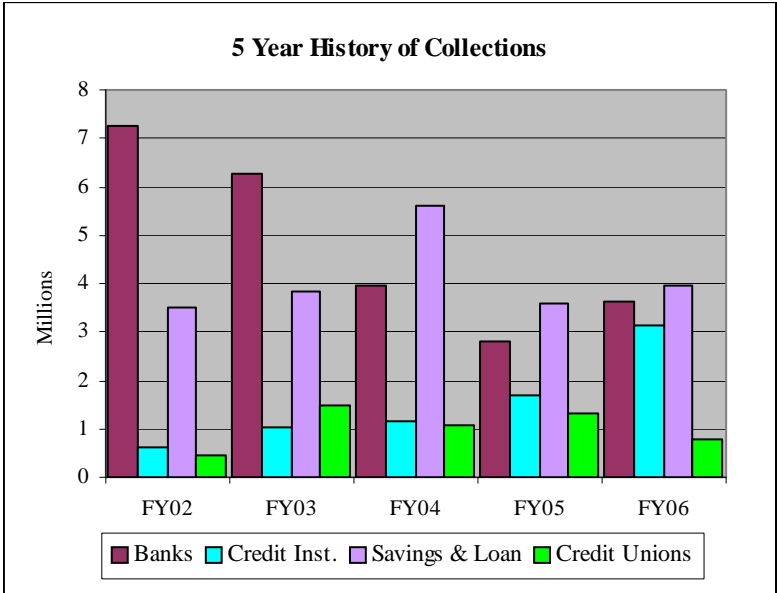
## Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

## Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

<u>Tax Type</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
Banks	\$3,624,215	28.6 %
Credit Inst.	3,143,997	83.9
Savings & Loan	3,979,269	11.2
Credit Unions	766,601	-41.7
<b><u>Total Collections</u></b>	<b><u>\$11,514,082</u></b>	<b><u>22.2 %</u></b>



**Taxes Administered**

**FUEL TAX**

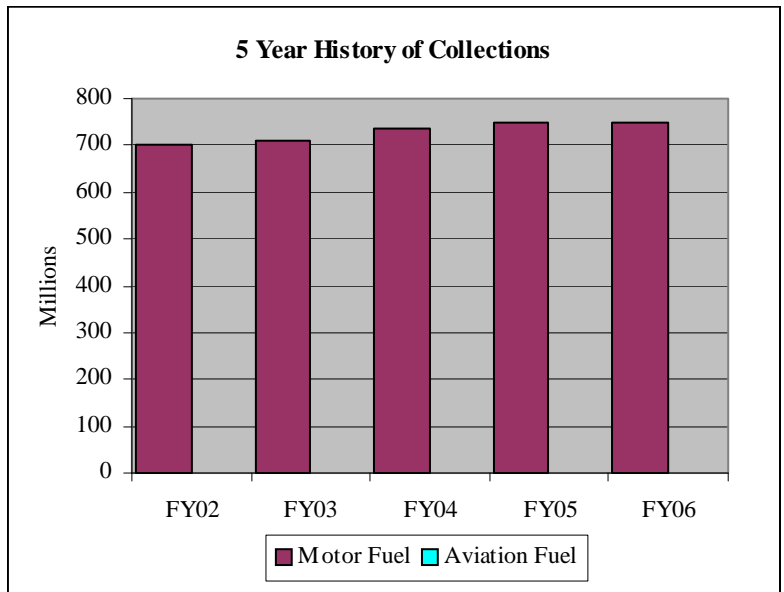
**Aviation Fuel**

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Section 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

<u>Tax Type</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
Aviation Fuel	\$353,686	-12.7 %
Motor Fuel	746,534,290	-0.4
<b><u>Total Collections</u></b>	<b><u>\$746,887,976</u></b>	<b><u>-0.4 %</u></b>

**Motor Fuel**

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Tax and Bonds Non-state Fund for distribution to all counties and incorporated cities.



# INCOME TAX

## Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except those funds dedicated to the Missouri Community College Job Training Program Fund as required by Section 178.896, RSMo or the Missouri Community College Job Retention Training Program Fund as required by Section 178.764, RSMo.

## Corporation/Franchise

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

The corporation franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

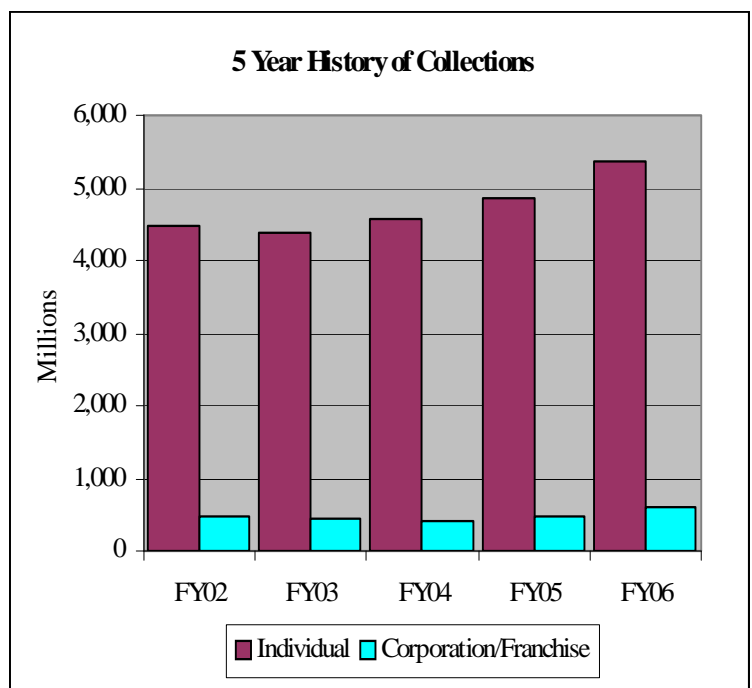
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

Tax Type	FY06 Amount Collected	Percent Increase/ Decrease from FY05
<b>Individual</b>		
Declarations	\$700,132,546	16.6 %
Fiduciary	62,710,389	32.7
Returns	663,020,900	22.0
Withholding	3,926,161,226	7.0
College Job Training	5,771,777	-11.6
College Job Retention	2,882,995	100.0
<b>Subtotal</b>	<b>\$5,360,679,833</b>	<b>10.2 %</b>
<b>Corporation/Franchise</b>		
Declarations	\$363,089,978	25.7 %
Returns	243,578,470	31.6
<b>Subtotal</b>	<b>\$606,668,448</b>	<b>28.0 %</b>
<b>Total Collections</b>	<b>\$5,967,348,281</b>	<b>11.7 %</b>



**Taxes Administered**

**INSURANCE TAX**

**Premium Tax (Foreign)**

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

<u>Tax Type</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
Premium Foreign	\$189,702,198	14.6 %
Premium Domestic	5,970,454	-34.3
Surplus Lines	133,460	50.1
Workers Comp.	2,070,359	-91.2
<u>Second Injury</u>	<u>0</u>	<u>-100.0</u>
<b><u>Total Collections</u></b>	<b><u>\$197,876,471</u></b>	<b><u>-0.2 %</u></b>

**Premium Tax (Domestic)**

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-state Fund to school districts and the General Fund.

**Surplus Lines of Insurance Tax  
Interest and Penalties**

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Missouri Department of Revenue. The Missouri Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

*See next page for a description of additional tax types and a graph comparing 5 years of collections.*

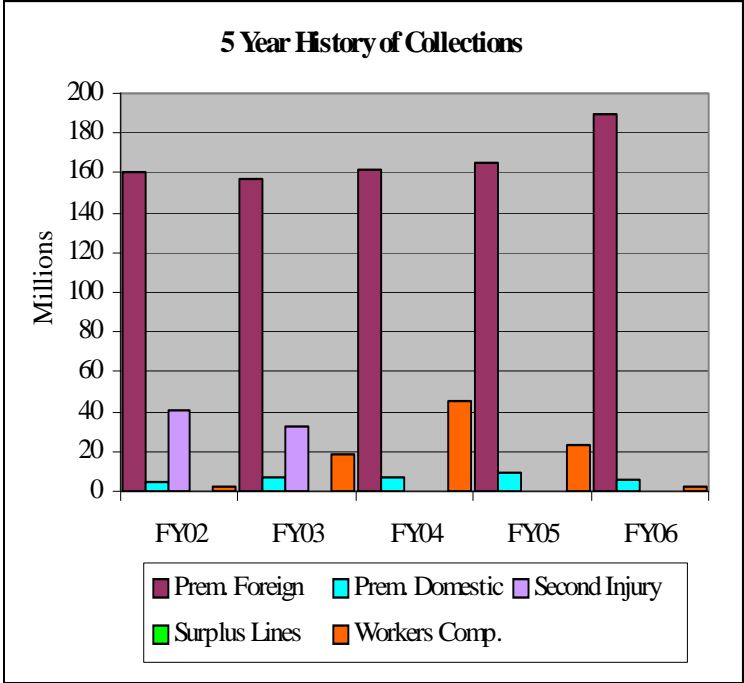
# INSURANCE TAX (continued)

## Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 0 percent for calendar year 2005 and 0 percent for calendar year 2006. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

## Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Department of Labor and Industrial Relations began collecting the second-injury tax in Fiscal Year 2006.



**Taxes Administered**

**LOCAL SALES AND USE TAX**

**Local Sales Tax**

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

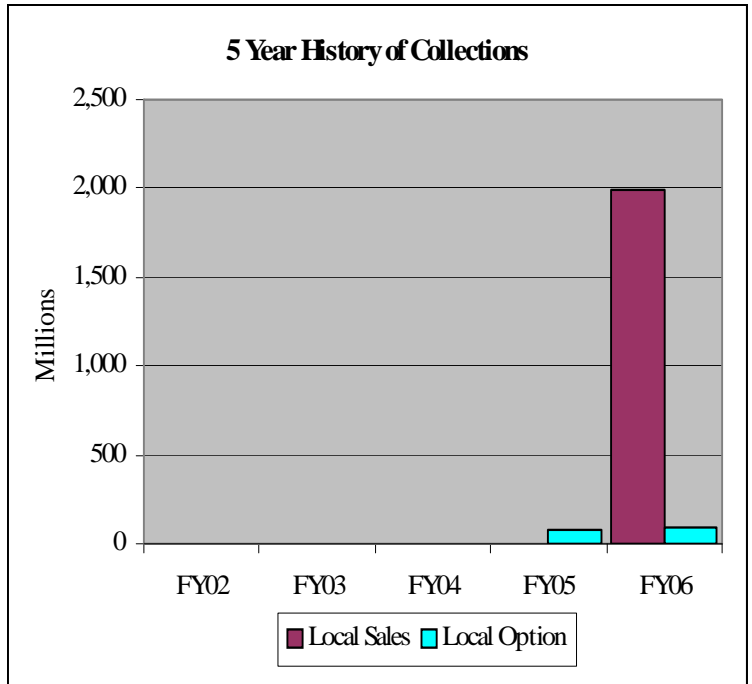
<u>Tax Type</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
Local Sales	\$1,997,967,839	6.7 %
Local Option Use	87,833,351	11.8
Local Use	1	-99.9
<b><u>Total Collections</u></b>	<b><u>\$2,085,801,191</u></b>	<b><u>6.9 %</u></b>

**Local Option Use Tax**

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

**Local Use Tax**

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Department of Revenue ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective for Fiscal Year 1997 and subsequent fiscal years.



# STATE SALES AND USE TAX

## General Sales and Use Tax

### General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or services sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food are exempt from this 3 percent tax as defined in Section 144.014, RSMo.

### General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

### Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund up to a maximum of \$6 million per calendar year.

### Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

### Education Sales and Use Tax

This is an additional ("Proposition C") state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund.

<u>Tax Type</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
General	\$1,910,620,620	4.4 %
Aviation	5,229,256	-11.5
Conservation		
State Sales and Use	89,397,933	5.4
Motor Vehicle Sales	9,671,285	-17.3
Education		
State Sales and Use	712,320,240	5.4
Motor Vehicle Sales	66,178,831	-16.5
Highway Use	45,782,943	-21.1
Parks and Soils		
State Sales and Use	71,517,323	5.4
Motor Vehicle Sales	7,740,464	-17.2
Vehicle	214,493,798	-14.6
<b><u>Total Collections</u></b>	<b><u>\$3,132,952,693</u></b>	<b><u>1.9 %</u></b>

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to cities and counties.

*See next page for descriptions of additional tax types and a graph comparing 5 years of collections.*



# STATE SALES AND USE TAX

## (continued)

### Highway Use Tax

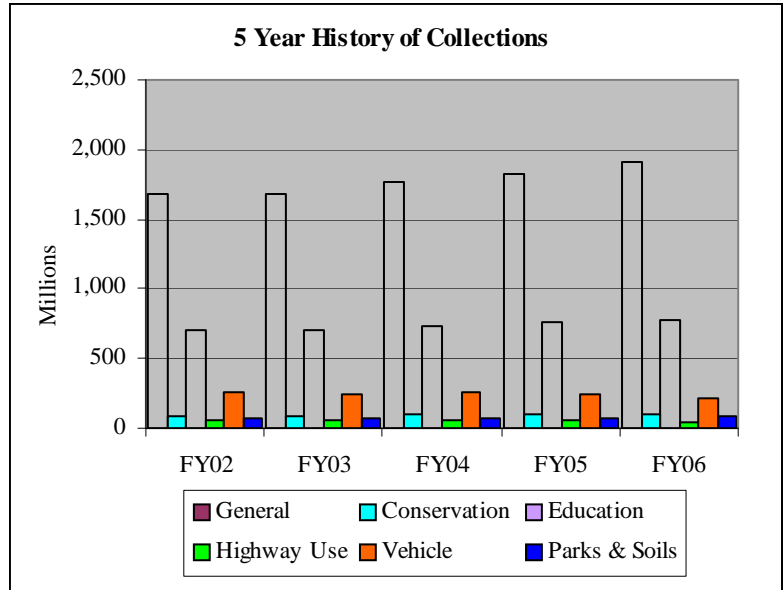
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to cities and counties.

### Parks, Soils, and Water Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

### Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Prior to July 1, 2005, disposition of the tax was 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds were the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributed its portion to cities and counties. Due to the passage of Constitutional Amendment 3, beginning in Fiscal Year 2006,



the portion that was deposited to the General Fund will be deposited to the State Road Bond Fund in 25 percent increments. By Fiscal Year 2009, 100 percent of the proceeds that were previously deposited to the General Fund will be deposited to the State Road Bond Fund. Also beginning in Fiscal Year 2006, the allocation between funds dedicated for highway and transportation use will be the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent), which will continue to distribute its portion to cities and counties.

# OTHER TAXES

## County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Tax Type	FY06 Amount Collected	Percent Increase/Decrease from FY05
County Private Car	\$3,007,108	15.4 %
Estate	15,569,883	-63.1
Gaming Receipts	313,116,049	4.2
Property	25,088,645	8.0
<b>Total Collections</b>	<b>\$356,781,685</b>	<b>-3.2 %</b>

## Estate Tax

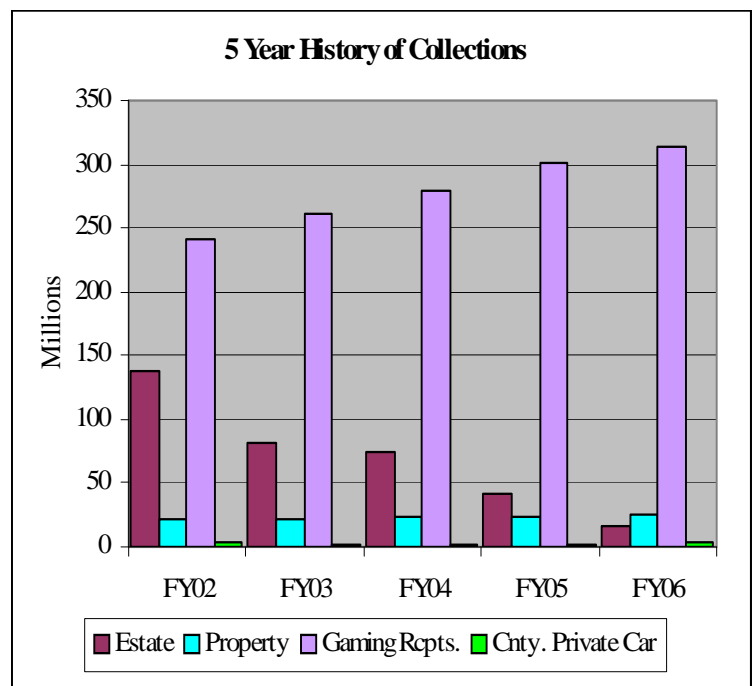
This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

## Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

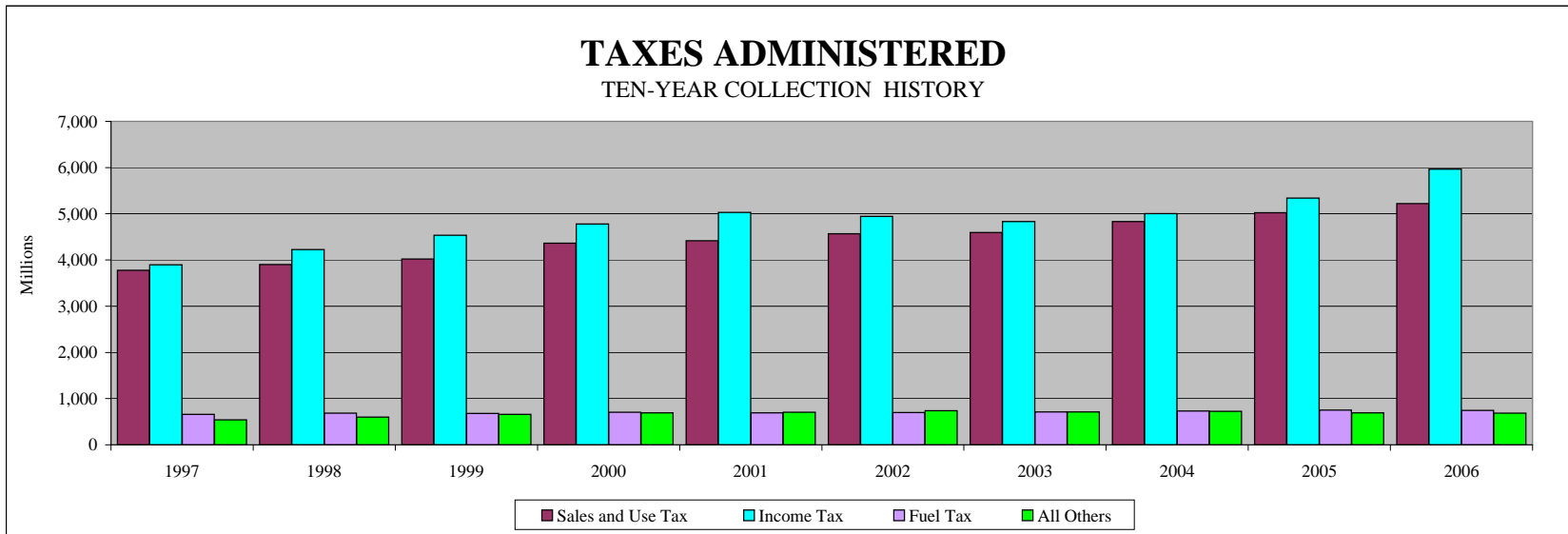
## Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.



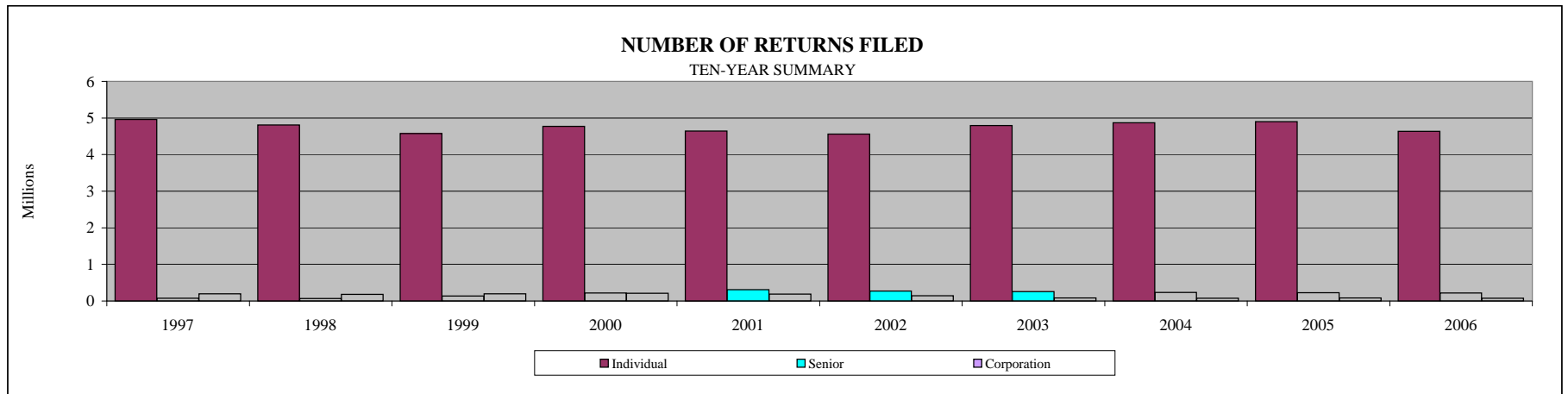
**DEPARTMENT OF REVENUE  
COLLECTION HISTORY OF TAXES ADMINISTERED  
FOR THE LAST TEN FISCAL YEARS (1997 - 2006)**

TAX	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
<b>Cigarette Tax</b>	\$ 118,205,378	117,161,445	116,753,263	115,285,370	113,827,189	115,390,098	119,608,106	120,342,908	121,395,256	121,649,421
<b>Financial Institutions Tax</b>	11,514,082	9,424,461	11,762,422	12,606,377	11,842,756	11,665,071	13,279,856	10,741,303	12,673,486	13,679,874
<b>Fuel Tax</b>	746,887,976	749,671,062	734,484,865	712,224,732	700,688,034	690,733,310	706,086,703	679,111,432	684,096,686	660,439,066
<b>Income Tax</b>	5,967,348,281	5,340,305,448	5,000,523,996	4,829,865,265	4,940,485,270	5,032,357,668	4,779,317,518	4,536,523,640	4,225,551,564	3,894,823,795
<b>Insurance Tax</b>	197,876,471	198,207,995	214,913,160	215,542,262	208,704,183	188,543,740	207,073,594	208,813,953	186,559,423	178,587,967
<b>Local Sales and Use Tax</b>	2,085,801,191	1,951,263,073	1,845,810,719	1,737,930,108	1,693,645,832	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649
<b>State Sales and Use Tax</b>	3,132,952,693	3,074,010,616	2,988,223,658	2,857,287,766	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353	2,580,296,477
<b>Other Taxes</b>	356,781,685	368,655,879	379,916,650	365,871,796	402,040,699	387,776,547	349,371,560	316,581,468	277,627,889	227,931,972
<b>Total Tax Collections</b>	\$ <u>12,617,367,757</u>	<u>11,808,699,979</u>	<u>11,292,388,733</u>	<u>10,846,613,676</u>	<u>10,947,219,584</u>	<u>10,842,919,340</u>	<u>10,537,996,744</u>	<u>9,894,125,981</u>	<u>9,412,426,295</u>	<u>8,874,399,221</u>



**DEPARTMENT OF REVENUE  
INCOME TAX SUMMARY OF ACTIVITIES  
FOR THE LAST TEN FISCAL YEARS (1997 - 2006)**

TRANSACTION TYPE	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
<b>INDIVIDUAL RETURNS:</b>										
Number Filed (all types)	3,390,587 \$757,506,613	3,651,543 \$750,352,003	3,602,972 \$755,452,424	3,555,011 \$755,619,020	3,346,033 \$693,200,705	3,377,662 \$599,717,549	3,413,134 \$595,291,915	2,892,646 \$404,118,195	3,424,945 \$376,914,013	3,591,354 \$357,681,289
Amount of Refunds										
<b>WITHHOLDING:</b>										
Number Filed	1,227,178 \$4,393,804	1,213,970 \$3,486,035	1,220,171 \$5,047,283	1,197,834 \$13,335,560	1,154,980 \$9,305,759	1,210,791 \$5,666,488	1,302,759 \$8,299,945	1,315,752 \$7,362,381	1,333,251 \$1,612,476	1,319,824 \$685,782
Amount of Refunds										
<b>FIDUCIARY:</b>										
Number Filed	19,390 \$11,258,098	32,771 \$2,741,550	49,565 \$3,039,569	43,694 \$3,034,278	55,568 \$3,640,106	55,568 \$1,279,148	52,750 \$1,181,538	50,880 \$1,722,790	49,710 \$645,938	48,399 \$648,605
Amount of Refunds										
<b>SENIOR CITIZENS TAX</b>										
<b>CREDITS (Includes Pharmaceutical Tax Credits)</b>										
Number of Claims Filed	217,188 \$96,092,375	225,375 \$99,597,933	231,858 \$95,761,841	257,336 \$100,917,481	272,578 \$149,587,723	305,400 \$177,433,230	216,072 \$56,834,420	138,248 \$52,351,206	69,631 \$21,431,400	75,102 \$20,323,484
Amount of Refunds										
<b>CORPORATION RETURNS:</b>										
Number Filed (Declarations)	28,376 48,678	30,791 53,604	32,517 42,684	33,618 47,129	35,918 105,887	39,821 152,042	42,982 165,256	46,736 149,121	48,689 129,896	49,599 143,191
Number Filed (Annual)	\$195,724,137	\$145,011,199	\$116,499,019	\$172,195,167	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247
Amount of Refunds										
<b>TOTAL (Memorandum Only):</b>										
Number Filed (all types)	4,931,397 \$1,064,975,027	5,208,054 \$1,001,188,720	5,179,767 \$975,800,136	5,134,622 \$1,045,101,506	4,970,964 \$1,015,272,499	5,141,284 \$922,460,188	5,192,953 \$851,133,581	4,593,383 \$638,346,296	5,056,122 \$505,185,688	5,227,469 \$451,635,407
Amount of Refunds (all types)										



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# Missouri Department of Revenue

## Fees Administered

Fiscal Year Ended June 30, 2006

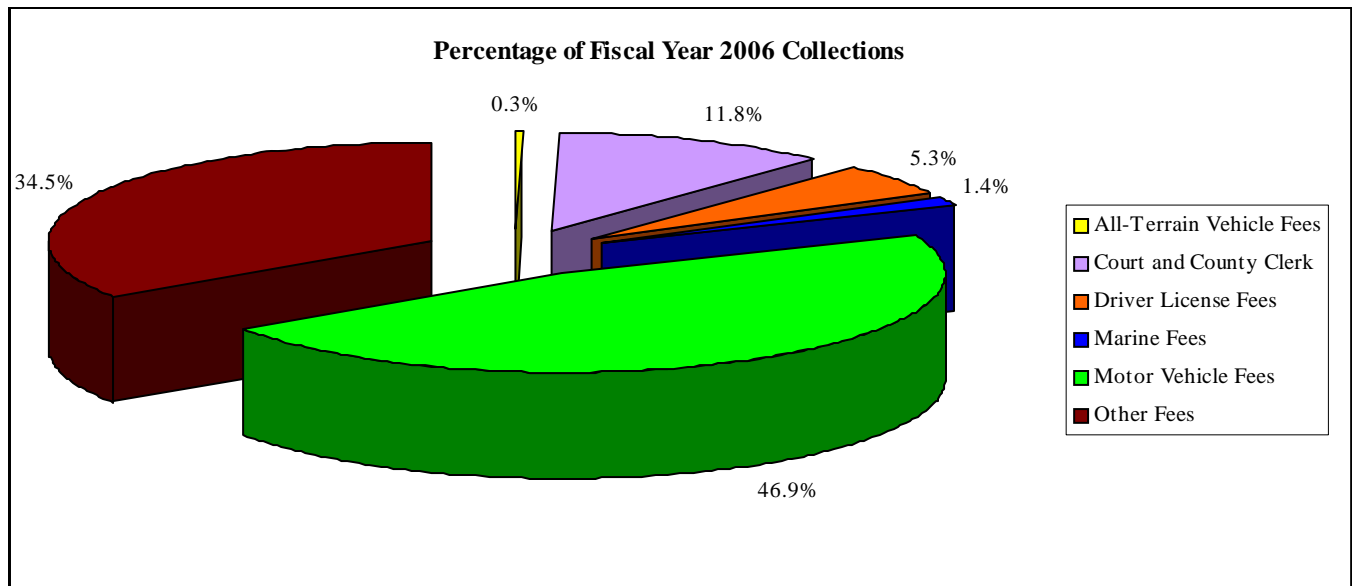


The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2006 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

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## SUMMARY OF FEES ADMINISTERED

	FY06 Amount Collected	FY05 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$1,082,256	\$1,173,205	-7.8 %
Court and County Clerk and Recorder Fees	48,976,710	46,863,783	4.5
Driver License Fees	21,789,918	21,061,969	3.5
Marine Fees	5,686,440	6,238,225	-8.8
Motor Vehicle Fees	194,354,146	206,694,817	-6.0
Other Fees	142,935,073	142,538,471	0.3
<b>Total Collections</b>	<b>\$414,824,543</b>	<b>\$424,570,470</b>	<b>-2.3 %</b>



# ALL-TERRAIN VEHICLE FEES

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

## Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

## Registration/Decal Fee

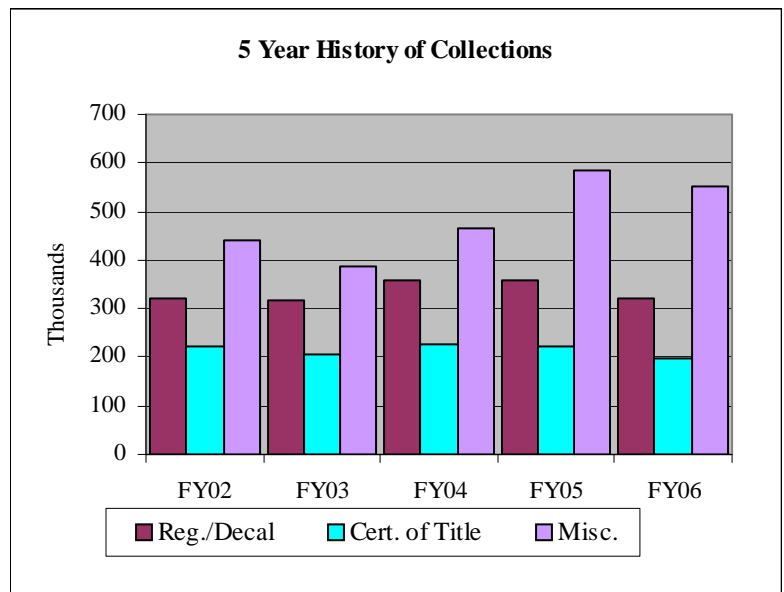
This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

## Miscellaneous Fees/Penalties

These are fees imposed for various services performed by the Motor Vehicle and Driver Licensing Bureaus. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY06 Amount Collected	Percent Increase/ Decrease from FY05
Cert. of Title	Variable	\$197,591	-11.9 %
Grade Crossing	\$0.25	10,436	24.1
Reg./Decal	10.00	321,862	-9.7
Misc./Penalties	Variable	552,367	-5.4
<b>Total Collections</b>		<b>\$1,082,256</b>	<b>-7.8 %</b>

*Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 24 because a break-out is not available.*



# COURT AND COUNTY CLERK AND RECORDER FEES

## **Associate/Probate Court Fee**

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

## **Circuit Clerk Fee**

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

## **Court Automation Fee**

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

## **Crime Victim's Fee**

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 87 and 93, for the respective authorizations and assessment amounts.

## **DNA Profiling Analysis Fee**

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund.

## **Domestic Relations Resolution Fee**

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

## **Drug Test Lab Surcharge**

This is a surcharge assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Fund.

## **Head Injury Fee**

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 403.028, RSMo. Disposition of the fee is to the Head Injury Fund.

## **Independent Living Center Fee**

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

## **Merchant License Fee**

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

*See next two pages for descriptions of additional fee types, a table of fee collections, and a graph comparing 5 years of collections.*



# COURT AND COUNTY CLERK AND RECORDER FEES (continued)

**Missouri CASA (Court Appointed Special Advocate) Fee**

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

**Motorcycle Safety Fee**

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

**Prosecuting Attorney Fees**

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.

**Putative Father Registry Fee**

This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020 RSMo. Disposition of the fee is to the General Fund. Effective August 28, 2005, disposition of the fee is to the Putative Father Registry Fund.

Fee Type	Rate	FY06 Amount Collected	Percent Increase/ Decrease from FY05
Assoc/Probate	Variable	\$4,654,797	-11.4 %
Circuit Clerk	Variable	9,401,540	16.3
Court Auto.	\$7.00	4,751,411	4.4
Crime Victims	Variable	11,215,088	4.6
DNA Profiling	15.00/30.00	1,324,440	63.1
Domestic	3.00	251,020	8.1
Drug Test Lab	Variable	205,096	104.2
Head Injury	2.00	785,229	7.9
Living Center	0.50	397,887	4.6
Merchant	5.00	9,113	3.5
Missouri CASA	2.00	84,858	3.8
Motorcycle	2.75 to 20.00	392,953	7.9
Pros. Attny.	0.50	676,052	84.4
Putative Father	50.00	139,361	66.7
Recorders	Variable	12,879,960	-1.3
School Bldg.	Variable	1,015,771	-21.6
<u>Spinal Cord Injury</u>	<u>2.00</u>	<u>792,134</u>	<u>6.1</u>
<b><u>Total Collections</u></b>		<b><u>\$48,976,710</u></b>	<b><u>4.5 %</u></b>

*See next page for descriptions of additional fee types.*

# COURT AND COUNTY CLERK AND RECORDER FEES (continued)

## Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children’s Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

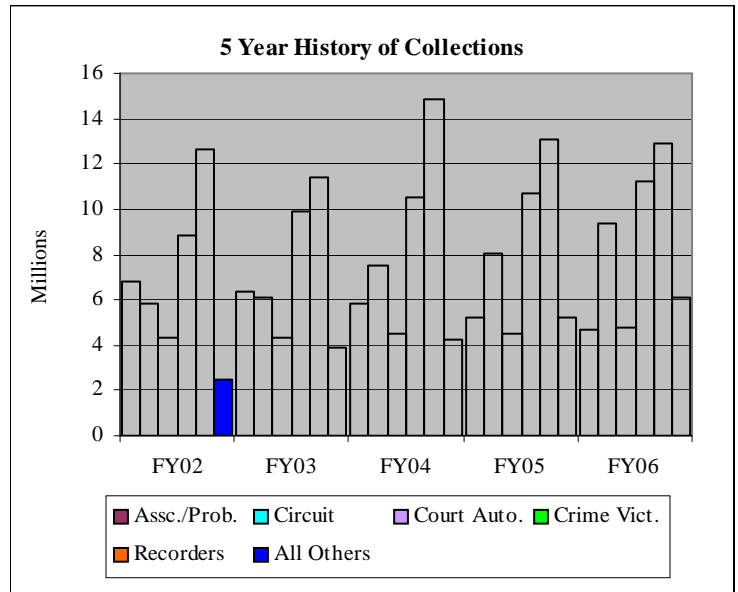
The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo. The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The County and Other Miscellaneous Non-state Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document. The county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

### School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.



## Spinal Cord Injury Fee

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

# DRIVER LICENSE FEES

**Commercial Driver License (CDL)  
Road/Written Test Fee**

This is a fee imposed on applicants for a commercial driver license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

**Driver License Issuance and  
Renewal Fees**

This is a fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Section 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

**Identification Card (ID) Fee**

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the General Fund.

Fee Type	Rate*	FY06 Amount Collected	Percent Increase/ Decrease from FY05
CDL	\$25.00	\$986,355	3.7 %
<b>Driver License</b>			
Operator	7.50/15.00	11,579,203	16.0
Chauffeur	15.00/30.00	2,199,166	24.0
Commercial	20.00/40.00	2,416,012	20.4
Motorcycle	7.50/15.00	1,976	27.9
ID Card	3.00/6.00	1,006,869	-13.2
Instr. Permit	Variable	231,454	-2.2
Organ Donor	1.00	94,833	-24.5
Processing Fee	Variable	18,325	-98.7
Reinstatement	Variable	3,059,579	-1.7
Misc.	Variable	196,146	-26.2
<b>Total Collections</b>		<b>\$21,789,918</b>	<b>3.5 %</b>

*\*Effective July 1, 2000, six year driver/non-driver licenses are available for specified age groups. Six-year rates are double the three-year rates.*

*See next page for descriptions of additional fee types and a graph comparing 5 years of collections.*

# DRIVER LICENSE FEES (continued)

## Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

## Organ Donor Contribution

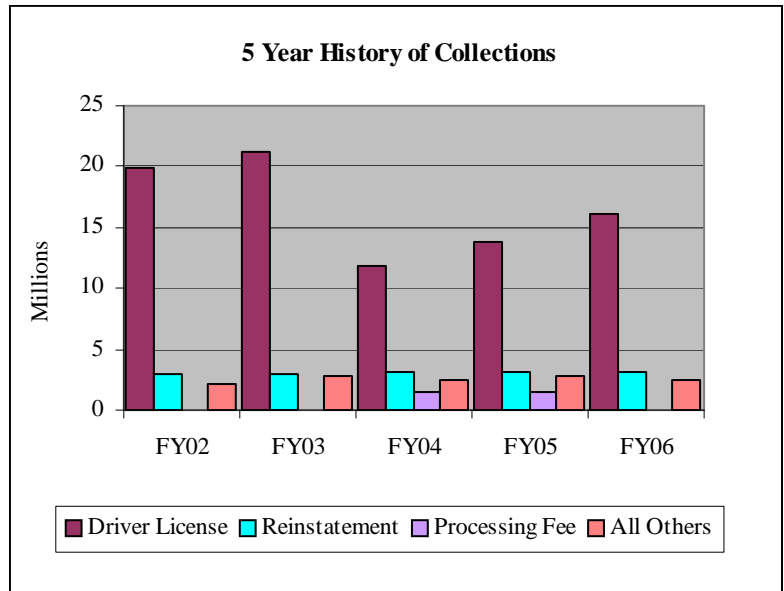
This is a voluntary contribution to promote an organ donor program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

## Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties. The decrease in processing fees is because of the conversion of state run branch offices to contract agent offices.

## Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75



percent) and the agency fund Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

## Miscellaneous Fees

These are fees imposed for various services performed by the Motor Vehicle and Driver Licensing Bureaus. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

**Fees Administered**

**MARINE FEES**

**Certificate of Title Fee**

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Section 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

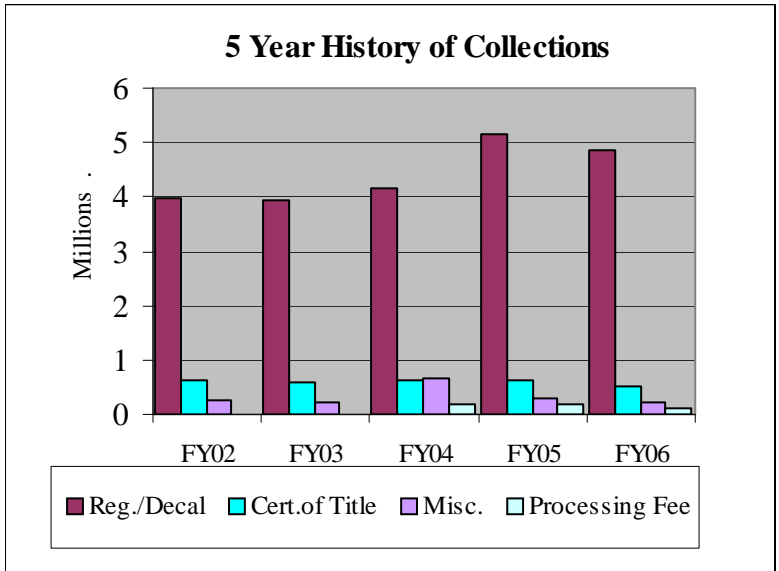
<u>Fee Type</u>	<u>Rate</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/Decrease from FY05</u>
Cert. of Title	Variable	\$501,788	-17.5 %
Processing Fee	Variable	92,837	-50.2
Reg./Decal	Variable	4,872,552	-5.6
Misc.	Variable	219,263	-21.8
<b><u>Total Collections</u></b>		<b><u>\$5,686,440</u></b>	<b><u>-8.8 %</u></b>

**Processing Fee**

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bond Non-state Fund (25 percent) which distributes its portion to the cities and counties. The decrease in processing fees is because of the conversion of state run branch offices to contract agent offices.

**Registration/Decal Fee**

This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.



**Miscellaneous Fees**

These are fees imposed for various services performed by the Motor Vehicle Bureau. Disposition of the fees is to the General Fund.

*Processing Fee includes all-terrain vehicles and manufactured housing transactions, as a breakout is not available.*

# MOTOR VEHICLE FEES

## Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

## Antiterrorism Contribution

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund.

## Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

## Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the

<u>Fee Type</u>	<u>Rate</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
Alt. Fuel Decal	Variable	\$147,485	8.9 %
Antiterrorism	\$15.00	2,905	12.8
Blindness Ed.	\$1.00	65,678	-26.7
Cert. of Title	8.50	16,436,888	-8.8
Children's Trust	25.00	172,791	-15.5
Dup. Plate	8.50	518,221	-14.8
Grade Cross	0.25	1,465,939	19.3
Processing	Variable	4,133,542	-33.8
MV Trip Permit	Variable	2,388,220	-41.8
Registration	Variable	137,215,626	-3.7
World War II	10.00	15,481	20.7
<u>Misc.</u>	<u>Variable</u>	<u>31,791,370</u>	<u>-5.4</u>
<b><u>Total Collections</u></b>		<b><u>\$194,354,146</u></b>	<b><u>-6.0 %</u></b>

State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

*See next two pages for descriptions of additional fee types and a graph comparing 5 years of collections.*

# MOTOR VEHICLE FEES (continued)

## Children’s Trust Contribution

This is a fee imposed by the Children’s Trust Fund Board to vehicle owners applying for a Children’s Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children’s Trust Fund.

## Duplicate Plate Fee

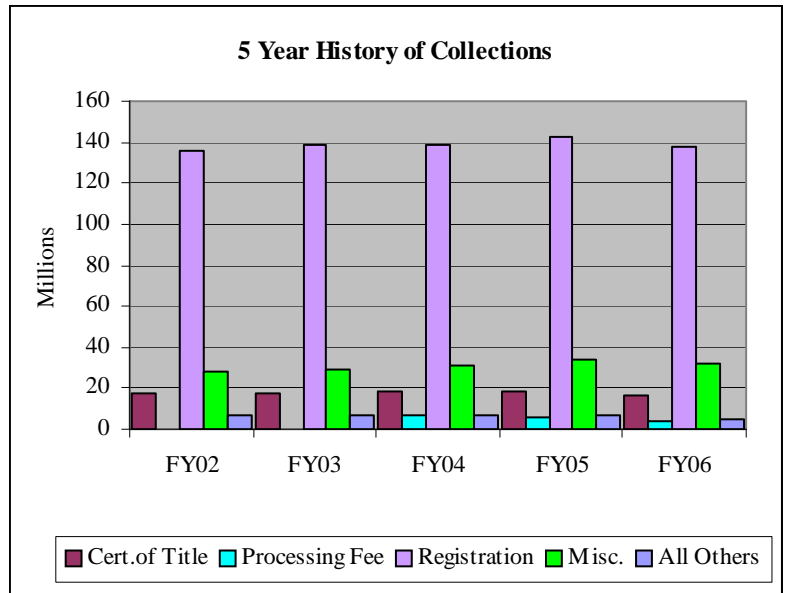
This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

## Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

## Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties. The decrease in processing fees is because of the conversion of state run branch offices to contract agent offices.



## Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveaway, and intransit. The fee is authorized by Sections 301.170 to 301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

## Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.

## **MOTOR VEHICLE FEES (continued)**

### **World War II Memorial Contribution**

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

### **Miscellaneous Fees**

These are fees imposed for various services performed by the Motor Vehicle Bureau. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-state Fund (25 percent) which distributes its portion to the cities and counties.



**Fees Administered**

**OTHER FEES**

**Battery Fee**

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

**Boll Weevil Suppression and Eradication Fee**

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo. Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

**Criminal Records Check Fee**

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

**Gaming Admission Fee**

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

**Income Tax Designations**

This is a fee charged to organizations applying for the right to be included on income tax returns for refund designations. Organizations must meet eligibility requirements and submit a \$1,000 application fee. This fee is authorized by Section 143.1005 RSMo. Disposition of the

<u>Fee Type</u>	<u>Rate</u>	<u>FY06 Amount Collected</u>	<u>Percent Increase/ Decrease from FY05</u>
Battery	\$0.50	\$288,524	100.0 %
Boll Weevil	Variable	\$5,520,700	16.5
Criminal Record	Variable	64,677	-79.0
Gaming	2.00	107,378,018	-0.8
Income Tax	1,000.00	9,000	0.0
MV Comm.	Variable	1,053,625	0.9
Petroleum	Variable	2,543,426	-0.6
Publication	Variable	1,707,177	-8.6
Rural Electric	10.00	500	-7.4
Storage Tank	100.00	23,389,711	-1.2
Tire	0.50	953,815	3389.7
Tobacco	100.00	25,900	7.5
<b>Total Collections</b>		<b>\$142,935,073</b>	<b>0.3 %</b>

fee is to the American Cancer Society, Heartland Division, Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, and the National Multiple Sclerosis Society.

*See next page for additional fee types and a graph comparing 5 years of collections.*

## OTHER FEES (continued)

### Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

### Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

### Publication/Record Search Fee

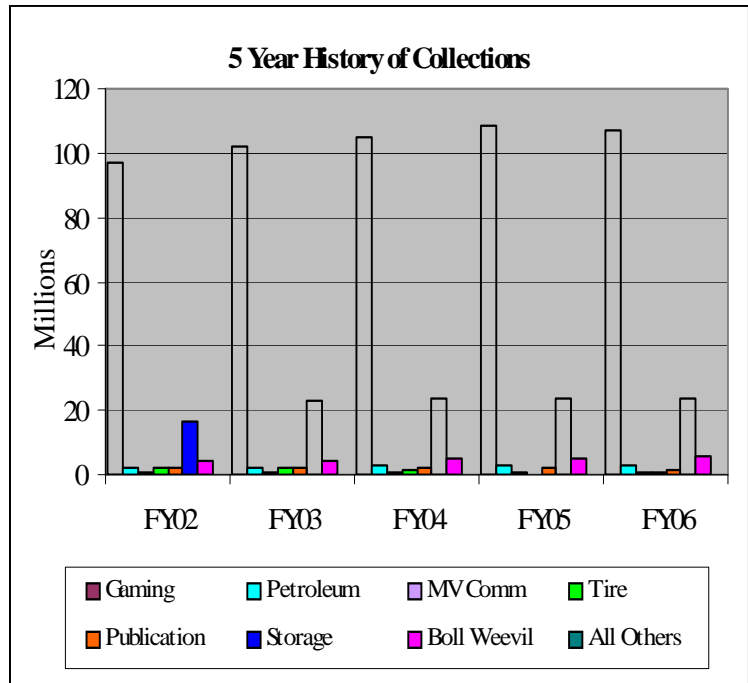
This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

### Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

### Storage Tank Fee

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.



### Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund. The tire fee expired January 1, 2004, however the General Assembly reinstated the fee effective October 1, 2005.

### Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.

**DEPARTMENT OF REVENUE  
DRIVERS LICENSE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2002 - 2006)**

	Fiscal Year				
	2006	2005	2004	2003	2002
Licenses Issued					
Operator	1,028,516	922,434	840,714	1,460,166	1,362,131
Chauffeur	87,906	71,936	60,441	133,004	130,077
Commercial	77,922	63,176	46,152	97,318	98,371
Motorcycle	159	123	96	101	106
Identification Cards	167,325	195,203	187,747	218,797	214,149
Instruction Permits	163,263	169,412	165,991	162,509	164,100
Organ Donor	86,659	114,252	116,038	265,237	277,288
Record Searches	801,508	850,456	833,634	967,062	926,717
Reinstatements	82,572	84,661	81,565	78,469	76,276
Miscellaneous					
License Applications	68,782	61,929	57,260	62,011	70,685
School Bus Permits (a)		6,451	7,398	6,297	7,909
Certified Records	5,454	4,487	4,874	4,356	4,072
Address Changes	22,397	28,521	23,935	16,917	16,619
Branch Processing Fees (b, c)	4,002	357,036	379,561		
Other	216,817	265,178	255,233	318,265	320,845
<b>Total Drivers License Transactions</b>	<u>2,813,282</u>	<u>3,195,255</u>	<u>3,060,639</u>	<u>3,790,509</u>	<u>3,669,345</u>
Percent Increase/Decrease from Prior Year	<u>-0.119543824</u>	<u>0.043982972</u>	<u>-0.192551977</u>	<u>0.033020607</u>	<u>-0.028598454</u>

- (a) The Missouri Department of Revenue (department) discontinued issuing school bus permits in Fiscal Year 2006. A school bus endorsement is added to the driver license after proper testing.
- (b) Fiscal Year 2004 was the first year that the department collected these fees.
- (c) Branch Processing Fees decreased due to the conversion of state run branch offices to contract agent offices.

**DEPARTMENT OF REVENUE  
MOTOR VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2002 - 2006)**

	Fiscal Year				
	2006	2005	2004	2003	2002
<b>Vehicle Registration</b>					
Passenger	3,143,832	3,336,448	3,254,099	3,286,864	3,199,623
Trucks	1,376,292	1,446,183	1,418,853	1,410,280	1,370,637
Buses	11,906	12,315	12,219	12,397	12,260
Motorcycles	110,349	112,524	101,362	91,984	83,171
Trailers	329,307	333,409	339,487	334,629	317,677
Recreational Vehicles	18,449	21,674	21,507	22,664	33,322
Replacement Plates/Tabs	73,026	85,064	86,870	88,682	90,196
Miscellaneous	16,755	17,001	17,997	18,067	20,963
<b>Titles</b>					
Original	1,525,432	1,703,780	1,726,053	1,694,014	1,705,611
Lienholder	631,518	743,073	688,613	294,971	312,172
Duplicate	106,149	106,005	94,837	91,199	92,478
Salvage	60,765	67,820	66,775	65,261	61,572
Repossessed	47,546	43,904	39,751	37,042	35,691
Quick Title Fee	315,310	308,766	314,081	282,571	286,388
Miscellaneous	18,891	21,927	21,268	21,703	22,511
<b>Temporary Permits</b>	546,496	555,668	550,680	561,087	617,405
<b>Miscellaneous</b>					
License Transfers	303,844	366,689	387,136	384,997	400,815
Code L	450	15,025	21,076	10,956	4,449
Plate Reservations	160,794	171,059	174,115	178,038	173,451
Dealer Plates	81,500	81,743	82,070	80,435	79,737
Record Searches	19,028	45,203	59,445	13,996	51,479
Penalty Fees	623,016	633,293	622,752	622,543	633,884
Disabled Placards	206,652	555,663	430,883	379,918	358,718
Internet Record Search /Inquiry					
Fees (a)	380,764	246,953	139,328		
Branch Processing Fees (a, b)	922,357	2,136,564	2,178,710		
Other	275,607	81,466	56,578	49,196	53,930
<b>Total Motor Vehicle Transactions</b>	<u>11,306,035</u>	<u>13,249,219</u>	<u>12,906,545</u>	<u>10,033,494</u>	<u>10,018,140</u>
<b>Percent Increase/Decrease from Prior Year</b>	<u>-0.146664041</u>	<u>0.026550405</u>	<u>0.286346013</u>	<u>0.00153262</u>	<u>-0.086698521</u>

(a) Fiscal Year 2004 was the first year that the Missouri Department of Revenue collected these fees.

(b) Branch Processing Fees decreased due to the conversion of state run branch offices to contract agent offices.

**DEPARTMENT OF REVENUE  
MARINE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2002 - 2006)**

	Fiscal Year				
	2006	2005	2004	2003	2002
Marine Titles					
Watercraft Original Title	41,075	51,371	51,665	51,330	50,309
Watercraft Duplicate Title	2,713	2,805	2,606	2,715	2,867
Outboard Motor Original Title	27,427	32,792	33,455	32,549	32,035
Outboard Motor Duplicate Title	1,278	1,388	1,315	1,311	1,348
Other	4,579	4,794	4,773	4,336	4,581
Marine Registrations					
Watercraft/Motorboat Decals	89,043	115,162	114,425	117,407	110,776
Outboard Motor Decals	22,759	27,801	28,138	27,775	27,348
Documented Vessels	5,552	5,246	4,621	4,887	4,994
Miscellaneous					
Replacement Decals	1,134	1,565	1,036	996	801
Dealer Registrations	3,151	3,226	3,703	3,327	3,675
Watercraft Numbers	14,294	18,512	17,973	17,538	17,548
Title Penalties	5,216	5,853	5,484	5,569	5,348
Boat Identification Plates	404	607	595	708	756
Other	197	203	961	847	764
<b>Total Marine Transactions</b>	<u>218,822</u>	<u>271,325</u>	<u>270,750</u>	<u>271,295</u>	<u>263,150</u>
Percent Increase/Decrease from Prior Year	<u>-0.193505943</u>	<u>0.00212373</u>	<u>-0.002008883</u>	<u>0.030951929</u>	<u>0.00294232</u>

**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2002 - 2006)**

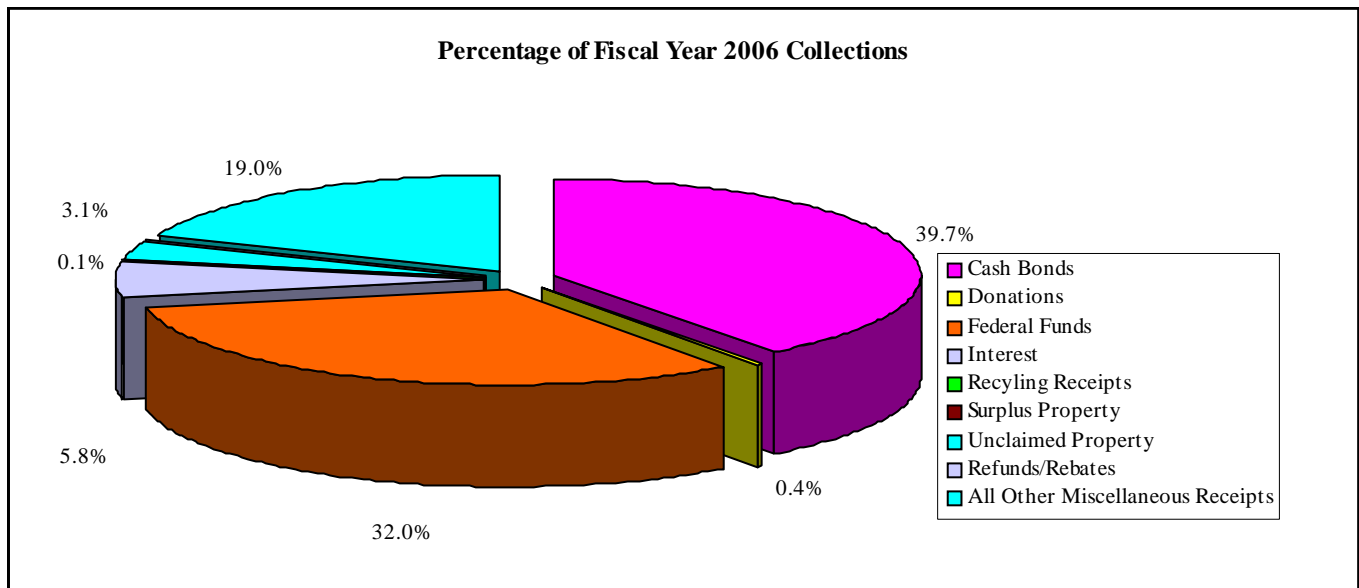
	Fiscal Year				
	2006	2005	2004	2003	2002
Titles	23,952	27,210	27,380	25,012	25,386
Registration/Decals	31,479	34,914	34,992	31,164	29,498
Miscellaneous	6,509	7,651	6,974	6,864	6,910
<b>Total All-Terrain Vehicle Transactions</b>	<u>61,940</u>	<u>69,775</u>	<u>69,346</u>	<u>63,040</u>	<u>61,794</u>
Percent Increase/Decrease from Prior Year	<u>-0.112289502</u>	<u>0.00618637</u>	<u>0.100031726</u>	<u>0.02016377</u>	<u>0.163948013</u>

**Other Receipts**

# SUMMARY OF OTHER RECEIPTS

	FY06 Amount Collected	FY05 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$6,375,510	\$7,278,870	-12.4 %
Donations	60,367	356,892	-83.1
Federal Funds	5,135,802	6,774,919	-24.2
Interest	931,232	237,027	292.9
Recycling Receipts	11,009	11,532	-4.5
Surplus Property	16,827	0	100.0
Unclaimed Property	491,130	58,155	744.5
Refunds/Rebates	3,016	1,541	95.7
All Other Miscellaneous Receipts	3,047,505	5,319,939	-42.7
<b>Total Other Receipts</b>	<b>\$16,072,398</b>	<b>\$20,038,875</b>	<b>-19.8 %</b>

All Other Miscellaneous Receipts includes cancelled checks of \$3 million in Fiscal Year 2006 and \$5.3 million in Fiscal Year 2005.



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# Missouri Department of Revenue

## Non-State Funds Schedule

Fiscal Year Ended June 30, 2006



**This statement provides fiscal year Department of Revenue non-state collection and distribution amounts by fund.**

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DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2006

Description	Bank Taxes Holding	Bankruptcy Clearing	Base State Registration	Cabaret Sales Tax	Cigarette Tax	Cigarette and Tobacco Tax and Bond	Cigarette and Other Tobacco Products	Compliance Clearing
<b>Collections</b>								
Collections	\$ 12,692,477	738,774	3,584,110	38,798	4,434,259	5,941,925	18,448	20,741,664
Interest	340,736	1,276	26,972	79	12,622	12,154	2,465	214,045
Transfer-In Due To Consolidation (a)						627,675		
Total Collections	\$ 13,033,213	740,050	3,611,082	38,877	4,446,881	6,581,754	20,913	20,955,709
<b>Disbursements</b>								
<b>Political Subdivisions</b>			3,383,080	37,577	4,547,513	2,224,020		
<b>General Revenue</b>	7,657,964	348,107		379	45,935	22,466		
Other State Funds						3,419,597	1,652	8,759
<b>Refunds to Taxpayers</b>					274	14,437	11,883	
Transfers to Other Non-State Funds	2,142,506	389,111						21,348,768
Protested Taxes and Interest Other Entities								
Transfers-Out Due To Consolidation (a)	15,383,746				482,544		144,802	
Total Disbursements	\$ 25,184,216	737,218	3,383,080	37,956	5,076,266	5,680,520	158,337	21,357,527
Collections Over (Under) Disbursements	\$ (12,151,003)	2,832	228,002	921	(629,385)	901,234	(137,424)	(401,818)
Beginning Balance July 1, 2005	12,151,003	0	158,929	2,736	629,385	0	137,424	6,741,570
<b>Ending Total Assets</b>	\$ 0	2,832	386,931	3,657	0	901,234	0	6,339,752

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006.



DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2006

Description	County and Other Miscellaneous	County Private Car Tax	County Stock	Dept of Agriculture Check-Off	Dept of Agriculture Non-State	Family Support Trust	Financial Institution Tax	Fuel Local Deposit (FLOYD)
<b>Collections</b>								
Collections	\$ 331,176	3,004,697	4,215,311	9,917,067	792,472	3,613,243,500	21,450,058	217,378,748
Interest	48,397	15,063	213,242	17,138	1,476	211,834	812,534	281,459
Transfer-In Due To Consolidation (a)	<u>12,180,570</u>				<u>20,131</u>		<u>19,032,299</u>	
Total Collections	<u>\$ 12,560,143</u>	<u>3,019,760</u>	<u>4,428,553</u>	<u>9,934,205</u>	<u>814,079</u>	<u>3,613,455,334</u>	<u>41,294,891</u>	<u>217,660,207</u>
<b>Disbursements</b>								
Political Subdivisions		3,151,101	9,646,667	10,512,446			8,397,669	218,487,342
General Revenue		31,916					1,341,869	
Other State Funds		18,958			80			
Refunds to Taxpayers	9,148		95,723		1,532		1,163,552	
Transfers to Other Non-State Funds								
Protested Taxes and Interest					197,904	3,593,604,582		
Other Entities								
Transfers-Out Due To Consolidation (a)		<u>10,360</u>	<u>3,648,553</u>	<u>9,601</u>				<u>6,541,189</u>
Total Disbursements	<u>\$ 9,148</u>	<u>3,212,335</u>	<u>13,390,943</u>	<u>10,522,047</u>	<u>199,516</u>	<u>3,593,604,582</u>	<u>10,903,090</u>	<u>225,028,531</u>
Collections Over (Under) Disbursements	<u>\$ 12,550,995</u>	<u>(192,575)</u>	<u>(8,962,390)</u>	<u>(587,842)</u>	<u>614,563</u>	<u>19,850,752</u>	<u>30,391,801</u>	<u>(7,368,324)</u>
Beginning Balance July 1, 2005	<u>0</u>	<u>192,575</u>	<u>8,962,390</u>	<u>587,842</u>	<u>0</u>	<u>0</u>	<u>8,421,286</u>	<u>7,368,324</u>
<b>Ending Total Assets</b>	<u>\$ 12,550,995</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>614,563</u>	<u>19,850,752</u>	<u>38,813,087</u>	<u>0</u>

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006.

DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2006

Description	Fuel Tax EFT	Highway Reciprocity Commission Holding	International Fuel Tax Agreement	International Fuel Tax Agreement Bond	International Registration Plan	Local Option Use Tax	Local Sales Tax	Local Use Tax
<b>Collections</b>								
Collections	\$ 379,404,592	166,507,692	51,183,981	54,987	53,006,178	87,999,401	2,000,793,010	1
Interest	59,666	352,218	185,139	8,930	589,273	147,114	4,072,417	5,802
Transfer-In Due To Consolidation (a)								
Total Collections	<u>\$ 379,464,258</u>	<u>166,859,910</u>	<u>51,369,120</u>	<u>63,917</u>	<u>53,595,451</u>	<u>88,146,515</u>	<u>2,004,865,427</u>	<u>5,803</u>
<b>Disbursements</b>								
Political Subdivisions			51,416,616		52,510,430	86,668,649	1,960,376,649	
General Revenue						875,442	19,801,661	
Other State Funds	392,061,483	84,465,449						
Refunds to Taxpayers				8,954			1,874,991	
Transfers to Other Non-State Funds	10,839	86,813,370	1,113	2,900				
Protested Taxes and Interest								
Other Entities								
Transfers-Out Due To Consolidation (a)	<u>106</u>							
Total Disbursements	<u>\$ 392,072,428</u>	<u>171,278,819</u>	<u>51,417,729</u>	<u>11,854</u>	<u>52,510,430</u>	<u>87,544,091</u>	<u>1,982,053,301</u>	<u>0</u>
Collections Over (Under) Disbursements	\$ (12,608,170)	(4,418,909)	(48,609)	52,063	1,085,021	602,424	22,812,126	5,803
Beginning Balance July 1, 2005	<u>12,608,170</u>	<u>4,817,435</u>	<u>1,772,607</u>	<u>209,929</u>	<u>4,268,757</u>	<u>5,044,113</u>	<u>162,820,428</u>	<u>154,592</u>
<b>Ending Total Assets</b>	<u>\$ 0</u>	<u>398,526</u>	<u>1,723,998</u>	<u>261,992</u>	<u>5,353,778</u>	<u>5,646,537</u>	<u>185,632,554</u>	<u>160,395</u>

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006.

DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2006

Description	Missouri Cotton Growers	Motor Fuel Bond	Motor Fuel Pool Bond	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Motor Vehicle Protest	Protested Sales Tax	Riverboat Gaming Taxes and Fees
<b>Collections</b>								
Collections	\$ 5,504,388	3,000	19,671	45,688,692	831,838,502		397,582	420,494,067
Interest	10,257	7,588	3,590	151,464	975,713	401	228,856	249,652
Transfer-In Due To Consolidation (a)				6,926,693				
Total Collections	\$ 5,514,645	10,588	23,261	52,766,849	832,814,215	401	626,438	420,743,719
<b>Disbursements</b>								
Political Subdivisions				44,379,116				85,216,031
General Revenue					88,793,873		348,007	
Other State Funds	55,050				422,682,171			341,634,623
Refunds to Taxpayers	4,588	1,629		179	1,874,991		92,786	
Transfers to Other Non-State Funds					272,059,610			
Protested Taxes and Interest								
Other Entities	5,449,922							
Transfers-Out Due To Consolidation (a)	10,530	249,809	135,589					
Total Disbursements	\$ 5,520,090	251,438	135,589	44,379,295	785,410,645	0	440,793	426,850,654
Collections Over (Under) Disbursements	\$ (5,445)	(240,850)	(112,328)	8,387,554	47,403,570	401	185,645	(6,106,935)
Beginning Balance July 1, 2005	5,445	240,850	112,328	0	8,420,471	13,827	5,657,779	14,201,061
<b>Ending Total Assets</b>	\$ 0	0	0	8,387,554	55,824,041	14,228	5,843,424	8,094,126

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006.

DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2006

Description	Safety Responsibility	Sales Tax Electronic Filing Holding	St. Louis City 3/8%	Statutory County Recorders	Suspense Holding	Tobacco Tax EFT	Total
<b>Collections</b>							
Collections	\$ 111,635	1,873,003,008	306	3,058,101	1,524,173,890	7,280,852	11,369,047,020
Interest	1,999	430,622	3,778	381,533	338,533	130	10,416,167
Transfer-In Due To Consolidation (a)							38,787,368
Total Collections	\$ 113,634	1,873,433,630	4,084	3,439,634	1,524,512,423	7,280,982	11,418,250,555
<b>Disbursements</b>							
Political Subdivisions				1,934,013			2,542,888,919
General Revenue					597,144,363		716,411,982
Other State Funds Refunds to Taxpayers					274,577,179		1,518,925,001
Transfers to Other Non-State Funds		1,870,528,309			652,883,026	7,506,446	2,913,685,998
Protested Taxes and Interest							0
Other Entities	139,566						3,599,391,974
Transfers-Out Due To Consolidation (a)	49,267			12,120,943		329	38,787,368
Total Disbursements	\$ 188,833	1,870,528,309	0	14,054,956	1,524,604,568	7,506,775	11,335,245,909
Collections Over (Under) Disbursements	\$ (75,199)	2,905,321	4,084	(10,615,322)	(92,145)	(225,793)	83,004,646
Beginning Balance July 1, 2005	75,199	2,741,784	102,446	10,615,322	4,832,544	225,793	284,294,344
<b>Ending Total Assets</b>	\$ 0	5,647,105	106,530	0	4,740,399	0	367,298,990

(a) The Department of Revenue consolidated non-state funds in Fiscal Year 2006.

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# Missouri Department of Revenue

## Tax and Fee Distribution

### Counties and Other Political Subdivisions

### Fiscal Year Ended June 30, 2006



**This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties and other political subdivisions throughout the state of Missouri.**

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2006**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	7,690		9,948	632,725	2,739,559		43,591	3433513
Andrew County		7,825		596	731,792	1,576,155	125,410		2441778
Atchison County		18,561		3,257	595,624	760,957	96,920		1475319
Audrain County		59,134		8,245	873,544	3,871,145		40,330	4852398
Ava Ambulance District						105,733			105733
Barry County		29,004		38,591	1,279,628	4,032,988			5380211
Barton County		45,915			690,604	1,030,567		47,878	1814964
Barton County Ambulance District						493,807			493807
Bates County		46,552		15,251	944,923	1,118,243	101,556	42,586	2269111
Benton County		15,837		53,020	770,372	2,226,964			3066193
Bollinger County				1,468	570,840	889,272		47,107	1508687
Boone County		13,549	10,670	272,971	1,725,072	25,089,488			27111750
Branson Hills CDD						30,724			30724
Branson Tourism Comm Dist						390,030			390030
Brentwood School District			9,598						9598
Brookside Comm Dev Dist						24,593			24593
Buchanan County		26,701		195,988	656,131	12,434,619			13313439
Butler County		34,473		31,267	1,241,961	5,499,909		30,079	6837689
Caldwell County		34,233		11,882	577,357	1,050,551	108,149	47,923	1830095
Caledonia Comm Dev Dist						53,802	2,603		56405
Callaway County		11,929		2,131	1,738,742	1,827,458		22,516	3602776
Callaway Co Ambulance District						692,407			692407
Camden County		3,076		52,102	2,656,596	8,227,546			10939320
Cam-MO Ambulance District						668,396			668396
Cape Girardeau County		43,926		57,740	942,045	6,035,658			7079369
Carroll County		71,738		112,118	873,742	786,265	146,059		1989922
Carter County				3,193	327,251	394,695		50,578	775717
Cass County		57,948		118,445	1,502,711	12,355,095			14034199
Cedar County				14,437	588,752	1,042,907		43,837	1689933
Cedar Co Ambulance District						200,546			200546
Center School District			95,807						95807
Chariton County		39,995		1,432	752,310	1,033,892	101,137		1928766
Christian County		5,912		77,020	1,302,536	9,269,532			10655000
Clark County		23,318		59,565	520,029	660,281			1263193
Clay County		76,007		573,702	917,159	24,506,507	3,404,058		29477433

See page 43 for an explanation of footnote references.

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2006**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Clinton County	\$			28,566	665,787	1,102,174	116,460		1912987
Cole County		33,446	573,799	179,469	1,164,892	5,082,320	523,546		7557472
Columbia Board of Education			176,147						176147
Cooper County		29,739		3,383	579,803	2,656,796			3269721
Crawford County		46,410		3,554	752,371	3,167,560			3969895
Dade County		22,072		34,610	554,080	828,503	56,102	48,637	1544004
Dade County Ambulance District						140,521			140521
Dallas County				4,610	681,011	2,430,504		41,584	3157709
Daviess County		7,863		23,235	670,951	733,518	55,479	47,572	1538618
Daviess/Dekalb Reg Jail D						55,857			55857
DeKalb County				1,022	591,291	1,245,320			1837633
Dent County				14,086	602,624	1,413,397			2030107
Douglas County				11,322	683,899	907,212			1602433
Dunklin County		12,957		36,128	906,920	2,655,636		37,243	3648884
Franklin County		91,627		70,664	2,301,402	13,024,033			15487726
Gasconade County		25,343		17,900	561,177	1,859,297			2463717
Gentry County				50,561	522,912	448,987	25,397		1047857
Greene County		66,644	72,409	205,879	3,414,131	45,028,219			48787282
Grundy County		30,767		16,793	469,334	1,220,982			1737876
Harrison County				36,632	770,527	1,251,185			2058344
Henry County		14,585		17,872	807,840	1,171,777	87,532	39,121	2138727
Herman Area Ambulance District						78,270			78270
Hickory County				4,443	458,209	827,035			1289687
Holt County		35,216		21,790	488,100	756,419	99,869		1401394
Howard County		10,661		44,183	402,213	1,350,408			1807465
Howell County		31,698		38,743	1,160,707	3,134,791			4365939
Iron County		32,125		10,567	392,632	574,918			1010242
Iron County Ambulance District						251,584			251584
Jackson County	2,807,110	118,628	381,810	1,302,974	1,109,269	63,298,312			69018103
Jasper County		71,738		35,702	1,460,829	11,310,105			12878374
Jefferson City School District			994,527						994527
Jefferson County		52,974		186,809	4,073,674	32,354,711			36668168
Johnson County		50,589		37,075	1,312,527	6,184,177	599,153	20,230	8203751
Kansas City School District			3,226,407						3226407
KC Intl Airport CDD						789,235	12,129		801364

See page 43 for an explanation of footnote references.

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2006**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Knox County	\$	13,227		44,117	482,248	537,769			1077361
Laclede County		26,806		14,025	865,506	4,012,469		31,040	4949846
Lafayette County		57,783		200,187	884,443	3,680,476		30,307	4853196
Lawrence County		44,324		60,383	1,030,791	2,511,678	230,852	28,297	3906325
Lewis County		16,220		53,194	481,992	1,099,785	241,777	49,066	1942034
Lincoln County		15,695		103,800	1,096,357	9,225,952		8,365	10450169
Lindbergh School District			1,308,474						1308474
Linn County		25,816		11,353	644,669	1,174,802	108,966	47,416	2013022
Livingston County		27,114		28,508	592,027	1,323,826		47,179	2018654
Macon County		52,682		28,188	834,672	2,059,353			2974895
Madison County				8,706	372,716	939,548		45,043	1366013
Maries County		6,362		127	447,952	726,245	38,927		1219613
Maries Osage Ambulance District						172,299			172299
Marion County		39,125		37,842	551,166	3,738,637	335,338		4702108
Martin City Comm Dev Dist						143,904	10,152		154056
McDonald County		15,733		0	781,997	4,406,294		40,369	5244393
Mercer County		16,205		26,124	414,993	557,581			1014903
Miller County		16,138		1,584	857,333	3,678,532	195,294		4748881
Miller County Ambulance District						1,275,435			1275435
Mississippi County				22,544	409,604	1,451,750		48,049	1931947
Moniteau County		28,929		1,818	537,868	1,415,531			1984146
Monroe County		34,233		0	650,987	531,598	54,953	48,157	1319928
Montgomery County		19,829		2,170	601,955	1,512,276		45,061	2181291
Morgan County		24,900		850	1,218,261	1,966,625			3210636
New Madrid County		48,105		49,791	900,248	1,546,961		44,395	2589500
Newton County		49,321		21,715	1,203,542	5,251,323		14,986	6540887
Nodaway County				7,746	1,232,605	2,926,631		43,147	4210129
Noel T. Adams Ambulance District						443,891			443891
Oregon County		10,713		44,346	524,894	812,888			1392841
Orrick Fire Protection District						124,489			124489
Osage Ambulance District						259,654			259654
Osage County		38,022		14,803	584,358	1,010,670			1647853
Ozark County				18,180	684,220	826,186			1528586
Parkway School District			726,066						726066
Pattonville School District			61,435						61435

See page 43 for an explanation of footnote references.



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2006**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Pemiscot County	\$	26,851		7,349	608,879	1,642,186		45,157	2330422
Performing Arts Community Development						86,553	3,612		90165
Perry County		26,468		25,512	592,616	2,986,492		41,218	3672306
Pettis County		24,278		23,619	1,148,501	4,859,761	428,894	29,986	6515039
Phelps County		24,098		44,680	779,963	4,284,886		29,368	5162995
Pike County		45,382		103,340	631,880	2,766,344			3546946
Platte County		29,537		54,517	1,111,281	17,648,560	3,458,514		22302409
Polk County				10,430	888,851	2,705,074		34,159	3638514
Pulaski County		24,848		58,351	644,803	2,647,576			3375578
Putnam County		11,254		33,541	509,320	681,767			1235882
Ralls County		21,104		2,447	556,901	1,600,953			2181405
Randolph County		45,832		12,275	759,286	2,543,717		40,114	3401224
Randolph Co Ambulance District						326,388			326388
Ray County		71,168		11,799	814,169	2,357,084	174,829	35,221	3464270
Res Inn Downtown/St. Louis CDD						140,966	105,473		246439
Reynolds County				1,055	635,112	206,145			842312
Ripley County				1,981	417,450	431,677		46,078	897186
Rock Comm Fire Protection District						158,047			158047
Rock Township Ambulance District						1,789,525			1789525
St. Charles County		45,344		220,888	4,161,171	72,783,140	6,688,608		83899151
St Charles Riverfront CDD						277,506	27,925		305431
St. Clair County		5,252		4,009	628,085	271,076		47,686	956108
St. Francois County		29,034		72,257	818,410	8,096,213		7,363	9023277
St. Francois Co Ambulance District						1,500,693			1500693
St James Ambulance District						321,734			321734
St. Louis County	1,196,568	95,633	1,904,096	2,141,779	12,854,266	312,159,022			330351364
Ste. Genevieve County		38,090		10,850	687,059	1,514,623		40,258	2290880
Saline County		54,280		7,061	769,029	2,048,485		40,036	2918891
Salt River Ambulance District						190,767			190767
Schuyler County				0	297,198	372,029			669227
Scotland County		7,645		7,718	467,393	463,528			946284
Scott County		34,121		24,664	534,880	3,250,119		29,800	3873584
Shannon County				1,645	642,979	450,111			1094735
Shelby County		18,523		13,359	561,421	710,608	59,537		1363448
Smithville Area Fire Protection District						427,365			427365

See page 43 for an explanation of footnote references.

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2006**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)										
SNI Valley Fire Protection District	\$					667,676			667,676	
Springdale Comm Dev Dist							16		16	
Springfield R-12 School District			105,421						105,421	
Southern Stone Fire District						1,678,176			1,678,176	
South Metropolitan Fire Protection Dist.						794,965			794,965	
Steeleville Ambulance District						168,948			168,948	
Stoddard County		49,711		20,294	1,127,187	2,600,659		36,124	3,833,975	
Stone County		24,833		20,159	1,136,207	6,840,501	369,522		8,391,222	
Sullivan County		13,504		22,162	520,616	869,503		50,839	1,476,624	
Taney County		12,454		30,738	1,098,484	20,765,215			21,906,891	
Texas County		13,189		14,352	951,994	1,076,220			2,055,755	
Thirty-ninth Street Community Development						175,662	1,429		177,091	
Three Trails Community Improvement District						103,539			103,539	
Three Trails Village CDD						294,490	1,882		296,372	
US Hwy 36 Int 72 corr TDD						698,003			698,003	
Vernon County		81,603		21,009	985,944	925,008		41,365	2,054,929	
Warren County		13,669		54,917	749,851	5,333,282			6,151,719	
Warsaw Lincoln Ambulance District					548,280	631,501			1,179,781	
Washington County		35,021		12,931		3,584,651	167,072	36,760	3,836,435	
Wayne County		24,263		5,238	562,037	881,177			1,472,715	
Webster County		36,717		43,851	936,888	3,309,057		27,289	4,353,802	
Westport Community Development Dist.						340,065	1,002		341,067	
Worth County				21,687	259,747	170,665	18,622	53,503	524,224	
Wright County		20,939		23,444	669,703	1,529,347			2,243,433	
<b>TOTALS</b>	<b>\$</b>	<b>4,003,678</b>	<b>3,090,332</b>	<b>9,646,666</b>	<b>8,140,950</b>	<b>111,926,803</b>	<b>907,938,142</b>	<b>18,384,755</b>	<b>1,934,013</b>	<b>1,065,065,339</b>

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 44 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 97 for a description of county private car tax.
- (c) See page 98 for a description of county stock insurance.
- (d) See page 99 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 7, 22, and 25 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 11 for a description of local sales tax.
- (h) See page 11 for a description of local option use tax.
- (i) See page 97 for a description of Statutory County Recorders Fund.
- (j) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 5 thru 7 and 11. because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not

These fee collections are shown on pages 22, 23, and 25 thru 27.

(k) During the two years ended June 30, 2006, the department's computer system did not recognize six ambulance districts for motor vehicle distribution. The correct rate and amount of tax was collected, but the districts' monies were disbursed to cities and the county within the respective ambulance districts. The department will redistribute the

monies beginning with the February 2007 distribution.

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# Missouri Department of Revenue

## Tax and Fee Distribution

Cities

Fiscal Year Ended June 30, 2006



**This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.**

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			73,030	314,406			387,436
Advance				51,039	296,301	18,432		365,772
Agency				24,576				24,576
Airport Drive				25,520	285,788			311,308
Alba				24,125	13,912			38,037
Albany				79,472	272,516			351,988
Aldrich				3,077				3,077
Alexandria				6,811	13,280			20,091
Allendale				2,215	4,646			6,861
Allenville				4,267				4,267
Alma				16,370				16,370
Altamont				8,944				8,944
Altenburg				12,678				12,678
Alton				27,407	202,074			229,481
Amazonia				11,365				11,365
Amity				2,872				2,872
Amoret				8,657				8,657
Amsterdam				11,529	12,154			23,683
Anderson				76,148	280,791			356,939
Annada				1,969				1,969
Annapolis				12,719	42,155			54,874
Anniston				11,693				11,693
Appleton City				53,911	205,864			259,775
Arbela				1,641				1,641
Arbyrd				21,663	27,396			49,059
Arcadia				23,263	76,733			99,996
Archie				36,515	61,498			98,013
Arcola				1,846				1,846
Argyle				6,729	8,909			15,638
Arkoe				2,380				2,380

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			11,775				11,775
Arnold				819,128	5,404,146			6,223,274
Arrow Point Village				5,457				5,457
Arrow Rock				3,241	17,284			20,525
Asbury				8,944	15,843			24,787
Ash Grove				58,670	192,635	9,637		260,942
Ashland				90,303	406,011			496,314
Atlanta				18,463	27,587			46,050
Augusta				8,944	72,375			81,319
Aurora				287,772	1,747,403			2,035,175
Auxvasse				36,966	100,823			137,789
Ava				123,946	992,254	44,856		1,161,056
Avilla				5,621				5,621
Avondale				21,704	13,789			35,493
Bagnell				3,528	10,622			14,150
Bakersfield				11,693	13,503			25,196
Baldwin Park				4,718				4,718
Ballwin		114,131		1,283,486	3,131,493			4,529,110
Baring				6,523				6,523
Barnard				10,544				10,544
Barnett				8,493				8,493
Bates City				10,052	147,064	16,320		173,436
Battlefield				97,852	108,914			206,766
Bell City				18,914	16,419			35,333
Bella Villa		2,506		28,186	38,783	5,065		74,540
Belle				55,142	244,162			299,304
Bellefontaine Neigh.		40,453		454,921	625,944			1,121,318
Bellerive		927		10,421	13,164			24,512
Bellflower				17,519	23,045			40,564
Bel-Nor		5,830		65,563	90,211	11,782		173,386

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 11,244			126,449	394,960			532,653
Belton				891,543	6,557,345			7,448,888
Benton				30,033	46,254			76,287
Benton City				5,005				5,005
Berger				8,452	4,698			13,150
Berkeley	36,713			412,867	1,112,378			1,561,958
Bernie				72,907	152,753			225,660
Bertrand				30,361				30,361
Bethany				126,654	646,722			773,376
Bethel				4,964				4,964
Beverly Hills	2,200			24,740	56,442			83,382
Bevier				29,663	75,946			105,609
Bigelow				1,559				1,559
Big Lake				5,211				5,211
Billings				44,762	61,008			105,770
Birch Tree				26,012	95,833			121,845
Birmingham				8,780	9,307			18,087
Bismarck				60,311	141,926			202,237
Blackburn				11,652	6,819			18,471
Black Jack	24,779			278,664	383,425	50,076		736,944
Blackwater				8,165	14,374			22,539
Blairstown				5,785	6,579			12,364
Bland				23,181	59,078			82,259
Blodgett				10,872				10,872
Bloomfield				80,087	126,140	14,776		221,003
Bloomsdale				17,191	82,339			99,530
Blue Eye				5,293				5,293
Blue Springs				1,972,636	9,390,076			11,362,712
Blythedale				9,560				9,560
Bogard				9,601				9,601

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bolckow	\$			9,601				9,601
Bolivar				375,121	3,432,506			3,807,627
Bonne Terre				165,713	782,662			948,375
Boonville				336,513	1,404,648		4,218,018	5,959,179
Bosworth				15,673				15,673
Bourbon				55,306	250,822			306,128
Bowling Green				133,752	801,527			935,279
Bragg City				7,754				7,754
Brandsville				7,139				7,139
Branson				257,616	12,281,611			12,539,227
Branson West				16,739	1,621,449			1,638,188
Brashear				11,488	9,081			20,569
Braymer				37,336	53,805			91,141
Breckenridge				18,627	10,401			29,028
Breckenridge Hills	36,321			197,633	146,170	35,515		415,639
Brentwood	38,197			315,630	5,772,188			6,126,015
Bridgeton	56,731			637,989	3,498,192			4,192,912
Brimson				2,585				2,585
Bronaugh				10,052				10,052
Brookfield				195,663	1,220,565	80,226		1,496,454
Brookline				8,957	15,033			23,990
Brooklyn Hgts.				5,128				5,128
Browning				13,006	7,939	1,098		22,043
Brownington				4,882				4,882
Brumley				4,185	7,276			11,461
Brunswick				37,951	125,888			163,839
Bucklin				21,499	34,501		2	56,002
Buckner				111,802	261,868	21,529		395,199
Buffalo				114,099	1,019,590			1,133,689
Bull Creek Village				9,231	7,601			16,832

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunceton	\$			14,278				14,278
Bunker				17,519	38,699			56,218
Burgess				2,872				2,872
Burlington Junct.				25,930				25,930
Butler				172,688	1,172,673			1,345,361
Butterfield				16,288				16,288
Byrnes Mill				97,483	128,280			225,763
Cabool				88,949	384,933			473,882
Cainsville				15,180				15,180
Cairo				12,021				12,021
Caledonia				6,482	14,742			21,224
Calhoun				20,145	21,386			41,531
California				164,318	462,658			626,976
Callao				11,939	8,166			20,105
Calverton Park	4,823			54,239	74,630			133,692
Camden				8,575				8,575
Camden Point				19,858				19,858
Camdenton				114,017	2,728,966			2,842,983
Cameron				401,584	1,843,356			2,244,940
Campbell				77,256	118,565			195,821
Canalou				14,278				14,278
Canton				104,909	280,903			385,812
Cape Girardeau				1,450,306	18,620,412			20,070,718
Cardwell				32,371	14,458			46,829
Carl Junction				217,203	353,207			570,410
Carrollton				169,118	592,895			762,013
Cartersville				75,902	120,924	9,195		206,021
Carthage				519,745	3,831,605			4,351,350
Caruthersville				277,351	740,986		1,503,393	2,521,730
Carytown				8,903				8,903

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cassville	\$			118,571	1,308,173			1,426,744
Catron				2,790				2,790
Cedar Hill Lakes				9,395				9,395
Center				26,422	48,967			75,389
Centertown				10,544	29,099			39,643
Centerview				10,216				10,216
Centerville				7,016	11,798			18,814
Centralia				154,840	675,304			830,144
Chaffee				124,890	246,074			370,964
Chain of Rocks				3,733				3,733
Chain-O-Lakes				5,211				5,211
Chamois				18,709	25,457			44,166
Champ	44			492				536
Charlack	5,221			58,711	80,783			144,715
Charleston				194,145	652,654			846,799
Chesterfield	170,749			1,920,202	11,193,243			13,284,194
Chilhowee				13,498	13,631			27,129
Chillicothe				367,941	3,425,662			3,793,603
Chula				8,124				8,124
Clarence				37,541	74,533			112,074
Clark				11,283				11,283
Clarksburg				15,386	7,157			22,543
Clarksdale				14,401				14,401
Clarkson Valley	9,759			109,750				119,509
Clarksville				20,104	40,920			61,024
Clarkton				54,567	54,412			108,979
Claycomo				51,983	191,286			243,269
Clayton	100,488			653,785	2,597,856			3,352,129
Clearmont				7,836				7,836
Cleveland				24,289	47,283			71,572

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Clever	\$			41,438	88,167			129,605
Cliff Village				1,354				1,354
Clifton Hill				5,087				5,087
Climax Springs				3,282	2,438			5,720
Clinton				382,014	3,823,021	217,732		4,422,767
Clyde				3,036				3,036
Cobalt				7,754				7,754
Coffey				5,744				5,744
Cole Camp				42,177	163,862			206,039
Collins				7,221	55,683	3,672		66,576
Columbia				3,468,156	36,967,632			40,435,788
Commerce				4,513				4,513
Conception Junct.				8,288				8,288
Concordia				96,827	641,680			738,507
Coney Island				3,857				3,857
Conway				30,484	93,098			123,582
Cool Valley	3,944			44,351	85,859			134,154
Cooter				18,052				18,052
Corder				17,519	14,721	2,987		35,227
Corning				862				862
Cosby				5,867				5,867
Cottleville				79,102	589,952			669,054
Country Club Village				75,738	28,870			104,608
Country Club Hills	5,038			56,660	77,961			139,659
Country Life Acres	295			3,323				3,618
Cowgill				10,134				10,134
Craig				12,678	11,243			23,921
Crane				57,029	196,401	13,254		266,684
Creighton				13,211	14,662			27,873
Crestwood	43,280			486,718	4,137,998			4,667,996

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Creve Coeur	\$	60,197		676,965	1,998,240			2,735,402
Crocker				42,382	174,661			217,043
Cross Timbers				7,590				7,590
Crystal City				174,247	1,144,894			1,319,141
Crystal Lake Park		1,667		18,750	25,799			46,216
Crystal Lakes				15,714	5,237			20,951
Cuba				132,521	991,025			1,123,546
Curryville				10,298	6,503			16,801
Dadeville				9,190				9,190
Dalton				1,108				1,108
Dardene Prairie				179,868	383,005			562,873
Darlington				4,636				4,636
Dearborn				21,704	44,370			66,074
Deepwater				20,801	11,143			31,944
Deerfield				3,077				3,077
DeKalb				10,544				10,544
Dellwood		19,172		215,603	490,669			725,444
Delta				21,212	38,030			59,242
Dennis Acres				2,790				2,790
Denver				1,641				1,641
Des Arc				7,672				7,672
Desloge				197,017	2,240,819			2,437,836
De Soto				261,555	1,621,105			1,882,660
Des Peres		31,346		352,514	6,290,300	259,869		6,934,029
De Witt				4,923				4,923
Dexter				301,803	2,760,514			3,062,317
Diamond				33,110	77,117			110,227
Diehlstadt				6,688				6,688
Diggins				12,226	7,360			19,586
Dixon				64,414	240,955			305,369

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doniphan	\$			79,266	615,977			695,243
Doolittle				26,422	35,498			61,920
Dover				4,431				4,431
Downing				16,247				16,247
Drexel				44,721	150,467			195,188
Dudley				11,857	81,461			93,318
Duenweg				42,423	135,402			177,825
Duquesne				67,286	307,681			374,967
Dutchtown				4,062	12,354			16,416
Eagleville				13,170	145,094			158,264
East Lynne				12,308	18,787			31,095
Easton				10,585	7,719			18,304
East Prairie				132,398	459,413			591,811
Edgar Springs				7,795	22,946			30,741
Edgerton				21,868	23,599			45,467
Edina				50,588	125,613			176,201
Edmundson	3,065			34,464	367,647	20,829		426,005
Eldon				200,833	1,903,935			2,104,768
El Dorado Springs				154,881	851,978			1,006,859
Ellington				42,874	415,019			457,893
Ellisville	33,214			373,521	1,438,559			1,845,294
Ellsinore				14,893	74,840			89,733
Elmer				4,021				4,021
Elmira				3,364				3,364
Elmo				6,811				6,811
Elsberry				83,985	232,944	15,271		332,200
Emerald Beach				10,257				10,257
Eminence				22,483	152,947			175,430
Emma				9,970	10,351			20,321
Eolia				17,847	28,361			46,208

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Essex	\$			21,499	15,874	1,828		39,201
Ethel				4,103				4,103
Eureka	28,005			314,932	2,146,847			2,489,784
Everton				13,211	12,032			25,243
Ewing				19,037	26,514			45,551
Excelsior Estates				10,790				10,790
Excelsior Springs				445,033	3,009,562	277,029		3,731,624
Exeter				29,007	22,936			51,943
Fairfax				26,463	36,740			63,203
Fair Grove				45,418	246,208			291,626
Fair Play				17,150	47,110			64,260
Fairview				16,206	7,870			24,076
Farber				16,863	10,963			27,826
Farley				9,272				9,272
Farmington				571,277	4,710,820			5,282,097
Fayette				114,592	234,485			349,077
Fenton	15,907			178,883	3,886,635			4,081,425
Ferguson	81,744			919,278	3,724,165			4,725,187
Ferrelview				24,330	13,815			38,145
Festus				396,333	5,101,787			5,498,120
Fidelity				10,339				10,339
Fillmore				8,657				8,657
Fisk				14,893	56,119			71,012
Fleming				5,005				5,005
Flemington				5,087				5,087
Flint Hill				15,550	102,797			118,347
Flordell Hills	3,397			38,197	52,557	6,864		101,015
Florissant	186,371			2,071,802	4,722,515			6,980,688
Foley				7,303	13,472			20,775
Fordland				28,063	35,391			63,454

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Forest City	\$			13,867	17,548			31,415
Foristell				13,580	299,086	34,146		346,812
Forsyth				69,173	644,173			713,346
Fortescue				2,092				2,092
Foster				5,334				5,334
Fountain N' Lakes				5,293				5,293
Four Seasons				61,255	327,869			389,124
Frankford				14,401	9,344			23,745
Franklin				4,595	9,728			14,323
Fredericktown				161,159	844,107			1,005,266
Freeburg				17,355	177,492			194,847
Freeman				21,376	41,460			62,836
Freistatt				7,549				7,549
Fremont Hills				24,494	24,190	6,980		55,664
Frohna				7,877				7,877
Frontenac	12,707			142,901	2,300,817			2,456,425
Fulton				497,590	2,786,495			3,284,085
Gainesville				25,930	186,007			211,937
Galena				18,504	27,918			46,422
Gallatin				73,399	125,139	11,213		209,751
Galt				11,283				11,283
Garden City				61,542	145,205			206,747
Gasconade				10,954	2,966			13,920
Gentry				4,144				4,144
Gerald				48,044	201,613			249,657
Gerster				1,436	187			1,623
Gibbs				4,103				4,103
Gideon				45,664	36,222			81,886
Gilliam				9,395	4,987			14,382
Gilman City				15,591	18,122			33,713

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gladstone	\$			1,081,709	6,651,589	307,709		8,041,007
Glasgow				51,819	187,535			239,354
Glenaire				22,689				22,689
Glenallen				5,949				5,949
Glendale	21,040			236,610	444,674	42,519		744,843
Glen Echo Park	606			6,811				7,417
Glenwood				8,329				8,329
Golden City				36,269	73,789			110,058
Goodman				48,536	63,071			111,607
Gordonville				17,437				17,437
Gower				57,398	107,858	11,650		176,906
Graham				7,836				7,836
Grain Valley				211,706	1,193,710			1,405,416
Granby				87,021	250,420			337,441
Grand Falls Plaza				4,267				4,267
Grandin				9,683	9,528			19,211
Grand Pass				2,174				2,174
Grandview				1,020,823	7,193,985			8,214,808
Granger				1,805				1,805
Grant City				37,992	154,517			192,509
Grantwood	3,221			36,228	49,847	6,510		95,806
Gravois Mills				8,534	34,775			43,309
Green Castle				12,637				12,637
Green City				28,227	70,264			98,491
Greendale	2,634			29,622	46,783			79,039
Greenfield				55,716	130,014			185,730
Green Park	9,726			109,381	396,091			515,198
Green Ridge				18,258	29,159			47,417
Greentop				17,519	22,827			40,346
Greenville				18,504	72,170			90,674

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenwood	\$			162,143	572,673			734,816
Guilford				3,569				3,569
Gunn City				3,487				3,487
Hale				19,406	48,400			67,806
Half Way				7,221	11,952			19,173
Hallsville				40,126	50,213			90,339
Halltown				7,754				7,754
Hamilton				74,384	194,765			269,149
Hanley Hills	7,749			87,144	119,905			214,798
Hannibal				728,538	5,855,927			6,584,465
Hardin				25,191	20,257			45,448
Harris				4,308				4,308
Harrisburg				7,549	23,352			30,901
Harrisonville				367,038	2,910,415			3,277,453
Hartsburg				4,431	4,675			9,106
Hartville				24,904	101,655			126,559
Harwood				3,692				3,692
Hawk Point				18,832	40,198			59,030
Hayti				131,577	661,624			793,201
Hayti Heights				31,633	15,288			46,921
Haywood City				9,806				9,806
Hazelwood	95,608			1,075,185	3,819,978	1,013,194		6,003,965
Henrietta				18,750	32,699			51,449
Herculaneum				115,084	937,264			1,052,348
Hermann				109,709	718,929			828,638
Hermitage				20,350	200,869	5,955		227,174
Higbee				25,561	25,245			50,806
Higginsville				192,094	1,053,557			1,245,651
High Hill				9,477	8,790			18,267
Highlandville				35,777	31,748			67,525

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**DEPARTMENT OF REVENUE  
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FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Hillsboro	\$			68,722	369,530			438,252
Hillsdale	5,389			60,599	83,380			149,368
Hoberg				2,462				2,462
Holcomb				28,556	33,807			62,363
Holden				102,981	395,637	21,318		519,936
Holland				10,093				10,093
Holliday				5,293				5,293
Hollister				158,656	1,958,987			2,117,643
Holt				16,616	162,890			179,506
Holts Summit				120,418	809,745	91,207		1,021,370
Homestead				7,426				7,426
Homestown				7,426	1,880			9,306
Hopkins				23,755				23,755
Hornersville				28,145	38,071			66,216
Houston				81,728	891,764			973,492
Houston Lake				11,652				11,652
Houstonia				11,283				11,283
Howardville				14,032	3,078	424		17,534
Hughesville				7,139				7,139
Humansville				38,813	87,358			126,171
Hume				13,826	14,578			28,404
Humphreys				6,729				6,729
Hunnewell				9,313	5,050			14,363
Huntleigh	1,178			13,252				14,430
Huntsville				63,717	94,962			158,679
Hurdland				9,806				9,806
Hurley				6,441	6,707			13,148
Huntsdale				2,831				2,831
Iatan				2,215				2,215
Iberia				26,709	192,188			218,897

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Illmo	\$				2			2
Independence				4,648,004	38,360,696			43,008,700
Indian Point				24,125	222,566			246,691
Innsbrook				19,242	31,462			50,704
Ionia				4,431				4,431
Irondale				17,929	9,948			27,877
Iron Mtn. Lake				28,432	5,869			34,301
Ironton				60,352	417,714			478,066
Jackson				490,164	3,028,770			3,518,934
Jacksonville				6,688				6,688
Jameson				4,923				4,923
Jamesport				20,719	72,654			93,373
Jamestown				15,673				15,673
Jane					2,261			2,261
Jasper				41,479	113,382			154,861
Jefferson City				1,626,194	15,961,698			17,587,892
Jennings	56,436			634,665	1,165,693			1,856,794
Jerico Springs				10,626				10,626
Jonesburg				28,515	102,702			131,217
Joplin				1,866,948	24,588,901			26,455,849
Josephville				11,078	7,273			18,351
Junction City				13,088				13,088
Kahoka				91,944	219,636			311,580
Kansas City				18,115,803	153,298,390	30,349,096	19,971,853	221,735,142
Kearney				224,506	1,747,342			1,971,848
Kelso				21,622	84,870			106,492
Kennett				461,978	1,600,552			2,062,530
Keytesville				21,868				21,868
Kidder				11,119	26,539			37,658
Kimberling City				92,437	703,612	56,864		852,913
Kimmswick				3,857	72,174			76,031

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
King City				41,520	95,431			136,951
Kingdom City				4,964	376,623			381,587
Kingston				11,775				11,775
Kingsville				10,544				10,544
Kinloch	1,638			18,422	27,591			47,651
Kirbyville				4,513	6,595			11,108
Kirksville				709,952	5,198,347			5,908,299
Kirkwood	99,687			1,121,055	4,484,215	201,456		5,906,413
Knob Noster				101,011	304,257	42,239		447,507
Knox City				9,149				9,149
Koshkonong				8,411	13,066			21,477
La Belle				27,448	39,880			67,328
Laclede				17,027	5,762			22,789
Laddonia				25,437	25,012			50,449
Ladue	31,540			354,689	1,735,274			2,121,503
La Grange				41,028	45,356		1,909,828	1,996,212
Lake Annette				6,688				6,688
Lake Lafayette				14,196				14,196
Lake Lotawana				76,805				76,805
Lake Mykee				13,375				13,375
Lake Ozark				61,091	1,129,512			1,190,603
Lake St. Louis				417,216	1,426,688			1,843,904
Lakeshire	5,016			56,414				61,430
Lakeside				1,518	506			2,024
Lake Tapawingo				34,587				34,587
Lake Waukomis				37,623				37,623
Lake Winnebago				37,007				37,007
Lamar				181,550	1,236,214			1,417,764
Lamar Hgts.				8,862	32,133			40,995
La Monte				43,654	68,093			111,747

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lanagan	\$			16,863	18,292			35,155
Lancaster				30,238	71,048			101,286
La Plata				60,968	107,715			168,683
Laredo				10,257				10,257
La Russell				5,662				5,662
Lathrop				85,831	183,514			269,345
LaTour				2,667				2,667
Laurie				27,202	851,993			879,195
Lawson				95,842	304,237			400,079
Leadington				8,452	352,692	33,941		395,085
Leadwood				47,593	39,775			87,368
Leasburg				13,252				13,252
Leawood				37,089				37,089
Lebanon				498,698	6,278,660			6,777,358
Lee's Summit				2,900,695	27,817,386			30,718,081
Leeton				25,396	37,287			62,683
Leonard				2,708				2,708
Leslie				3,569				3,569
Levasy				4,431	3,076			7,507
Lewis & Clark				6,359				6,359
Lewistown				24,412	26,899			51,311
Lexington				182,699	748,860			931,559
Liberal				31,961	28,973			60,934
Liberty				1,076,252	7,688,521			8,764,773
Licking				60,352	336,423			396,775
Lilbourn				53,460	55,152	1,508		110,120
Lincoln				42,095	153,001	51,942		247,038
Linn				55,552	231,302			286,854
Linn Creek				11,488	268,461	29,130		309,079
Linneus				15,139				15,139

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Livonia	\$			4,677				4,677
Lock Springs				2,831				2,831
Lockwood				40,577	82,398	7,453		130,428
Lohman				6,893				6,893
Loma Linda				20,801	21,263			42,064
Lone Jack				21,663	64,035			85,698
Longtown				3,118				3,118
Louisburg				6,031				6,031
Louisiana				158,492	722,730	79,341		960,563
Lowry City				29,868	56,468	3,338		89,674
Lucerne				3,775				3,775
Ludlow				8,370				8,370
Lupus				1,190				1,190
Luray				4,185				4,185
MacKenzie	500			5,621				6,121
Macks Creek				10,954	10,386			21,340
Macon				227,214	1,419,656			1,646,870
Madison				24,042	25,851			49,893
Maitland				14,032	10,216			24,248
Malden				196,197	754,312			950,509
Malta Bend				10,216	16,500			26,716
Manchester	69,905			786,142	1,988,806			2,844,853
Mansfield				55,347	213,587			268,934
Maplewood	66,599			378,608	3,040,725	125,710		3,611,642
Marble Hill				61,624	361,107			422,731
Marceline				104,950	310,177			415,127
Marionville				86,693	373,141			459,834
Marlborough	10,036			91,698	234,247			335,981
Marquand				10,298	9,717			20,015
Marshall				510,104	2,276,385			2,786,489

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marshfield	\$			234,681	1,672,769			1,907,450
Marston				25,027	88,043	9,798		122,868
Marthasville				34,341	92,422	8,805		135,568
Martinsburg				13,375	41,505			54,880
Maryland Hgts.	93,966			1,056,723	4,286,507		15,922,007	21,359,203
Maryville				434,119	2,764,298			3,198,417
Mathews				24,822	219,122			243,944
Maysville				49,726	106,269			155,995
Mayview				12,062				12,062
McBaine				697				697
McCord Bend				11,980				11,980
McFall				5,539				5,539
McKittrick				2,954				2,954
Meadville				18,750				18,750
Memphis				84,559	268,587			353,146
Mendon				8,534				8,534
Mercer				14,032				14,032
Merriam Woods				46,854	25,086			71,940
Merwin				3,405				3,405
Meta				10,216	18,136			28,352
Metz				2,749				2,749
Mexico				464,439	2,261,376			2,725,815
Miami				6,564				6,564
Middletown				8,165	15,434			23,599
Milan				80,333	208,976			289,309
Milford				2,133				2,133
Millard				3,077				3,077
Miller				30,935	69,827			100,762
Mill Spring				8,985				8,985
Milo				3,446				3,446

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Mindenmines	\$			16,780				16,780
Miner				43,326	993,138	14,629		1,051,093
Mineral Point				14,893				14,893
Miramiquoa Park				5,211				5,211
Missouri City				12,103				12,103
Moberly				563,769	5,151,127			5,714,896
Mokane				7,713	10,931			18,644
Moline Acres	9,712			109,217	25,029			143,958
Monett				303,445	2,596,018			2,899,463
Monroe City				106,181	441,062			547,243
Montgomery City				100,191	467,376			567,567
Monticello				5,169				5,169
Montrose				17,109	34,062			51,171
Mooreville				3,651	0			3,651
Morehouse				41,644	33,033			74,677
Morley				32,494	10,721			43,215
Morrison				5,046	6,366			11,412
Morrisville				14,114				14,114
Mosby				9,929	114,607			124,536
Moscow Mills				71,471	442,672			514,143
Mound City				48,947	138,896			187,843
Mountain Grove				187,663	1,352,596			1,540,259
Mountain View				99,698	738,652			838,350
Moundville				4,226				4,226
Mount Leonard				5,046				5,046
Mount Moriah				5,867				5,867
Mount Vernon				164,810	1,053,408			1,218,218
Napoleon				8,534				8,534
Naylor				25,027	38,492	1,489		65,008
Neck City				4,882				4,882

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Neelyville	\$			19,981	22,713			42,694
Nelson				8,698				8,698
Neosho				431,001	4,442,027			4,873,028
Nevada				353,130	3,562,475			3,915,605
Newark				4,103				4,103
New Bloomfield				24,576	38,230			62,806
Newburg				19,858	32,213			52,071
New Cambria				9,108	14,542			23,650
New Florence				31,346	199,738			231,084
New Franklin				46,977	78,069			125,046
New Hampton				14,319				14,319
New Haven				76,600	349,791			426,391
New London				41,069	105,955			147,024
New Madrid				136,788	296,186	76,310		509,284
New Melle				11,775	105,341	5,062		122,178
Newtonia				9,477				9,477
Newtown				8,575				8,575
Niangua				18,258	18,897			37,155
Nixa				497,426	2,925,845			3,423,271
Noel				60,722	263,994			324,716
Norborne				33,028	39,564			72,592
Normandy	38,197			211,418	145,753			395,368
North Kansas City				193,407	5,170,488		11,014,035	16,377,930
North Lilbourn				3,898				3,898
North Wardell				6,975				6,975
Northmoor				16,370	167,897			184,267
Northwoods	16,939			190,494	381,415			588,848
Norwood				22,647	36,797			59,444
Norwood Court	3,871			43,531				47,402
Novelty				4,882				4,882

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Novinger	\$			21,909				21,909
Oak Grove				227,091	1,979,236			2,206,327
Oak Grove Village				15,673				15,673
Oakland	5,618			63,183	86,937			155,738
Oak Ridge				8,288				8,288
Oaks				5,580				5,580
Oakview				15,837	87,393	20,639		123,869
Oakwood				8,082				8,082
Oakwood Park				7,508				7,508
Odessa				197,674	1,237,976			1,435,650
O'Fallon				1,894,232	15,694,286			17,588,518
Old Appleton				3,364				3,364
Old Monroe				10,257	56,558			66,815
Olean				6,441				6,441
Olivette	27,136			305,168	1,258,727	150,090		1,741,121
Olympian Village				27,448				27,448
Oran				51,860	83,814			135,674
Oregon				38,361				38,361
Oronogo				40,043	53,839			93,882
Orrick				36,474	64,854			101,328
Osage Beach				150,245	9,099,378			9,249,623
Osborn				18,668				18,668
Osceola				34,258	100,885			135,143
Osgood				2,092				2,092
Otterville				19,529	30,468			49,997
Overland	63,449			690,833	1,074,967			1,829,249
Owensville				102,570	1,123,374			1,225,944
Ozark				396,538	3,502,415			3,898,953
Pacific	24,119			271,238	1,169,450			1,464,807
Pagedale	13,192			148,358	334,224			495,774

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Palmyra	\$			142,245	547,436			689,681
Paris				62,732	236,489			299,221
Park Hills				322,523	1,504,456			1,826,979
Parkdale				8,411				8,411
Parkville				166,533	1,339,153			1,505,686
Parkway				11,488	16,174			27,662
Parma				34,956	48,589	4,111		87,656
Parnell				8,082				8,082
Pasadena Hills	4,185			47,059	64,751	8,457		124,452
Pasadena Park	1,784			20,063	27,605			49,452
Pascola				5,662				5,662
Passaic				1,641				1,641
Pattonsburg				10,708	26,387	4,308		41,403
Paynesville				3,733				3,733
Peculiar				106,837	655,350	170,132		932,319
Penermon				3,077				3,077
Perry				27,325	120,268			147,593
Perryville				314,563	2,742,179			3,056,742
Pevely				154,594	753,002			907,596
Phillipsburg				8,247	4,526			12,773
Pickering				6,318				6,318
Piedmont				81,728	814,285			896,013
Pierce City				56,824	141,701			198,525
Pierpont Village					709			709
Pilot Grove				29,663	55,766	9,084		94,513
Pilot Knob				28,597	125,855			154,452
Pine Lawn	30,151			172,483	283,884			486,518
Pineville				31,510	100,451	1,173,643		1,305,604
Plato					11,696			11,696
Platte City				158,615	1,355,032			1,513,647
Platte Woods				19,447	125,265			144,712

See page 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Plattsburg	\$			96,580	386,376	1,328		484,284
Pleasant Hill				229,019	1,292,044			1,521,063
Pleasant Hope				22,483	56,498	5,554		84,535
Pleasant Valley				136,255	869,597			1,005,852
Pocahontas				5,211				5,211
Pollock				5,375				5,375
Polo				23,878	83,453			107,331
Poplar Bluff				683,161	8,178,936			8,862,097
Portage Des Sioux				14,401	13,307			27,708
Portageville				135,188	422,833			558,021
Potosi				109,217	772,678			881,895
Powersville				3,528				3,528
Prairie Home				9,026				9,026
Prathersville				4,554				4,554
Preston				4,636	18,178			22,814
Princeton				42,956	94,184			137,140
Purcell				14,647				14,647
Purdin				9,149				9,149
Purdy				45,254	69,467			114,721
Puxico				46,977	115,522			162,499
Queen City				26,176	57,796			83,972
Quitman				1,887				1,887
Qulin				19,160	39,217			58,377
Randolph				1,928	61,995			63,923
Ravenwood				18,381				18,381
Raymondville				18,134				18,134
Raymore				457,300	3,812,055			4,269,355
Raytown				1,246,765	5,144,834			6,391,599
Rayville				8,370				8,370
Rea				2,298				2,298

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Redings Mill	\$			6,523	1,719			8,242
Reeds				4,226				4,226
Reeds Spring				19,078	112,825			131,903
Renick				9,067				9,067
Rensselaer				5,949				5,949
Republic				350,614	3,014,147			3,364,761
Revere				4,964				4,964
Rhineland				7,221				7,221
Richards				3,898				3,898
Rich Hill				59,942	147,009			206,951
Richland				74,056	271,288			345,344
Richmond				250,929	1,643,783			1,894,712
Richmond Hgts.	75,957			393,953	5,359,798			5,829,708
Ridgely				2,626				2,626
Ridgeway				21,745	23,414			45,159
Risco				16,083	15,947			32,030
Ritchey				3,118				3,118
River Bend				410	13,203			13,613
Riverside				122,223	1,005,942	215,544	7,796,150	9,139,859
Riverview	11,478			129,075	177,599	23,195		341,347
Rives				3,610				3,610
Rocheport				8,534	30,558			39,092
Rockaway Beach				23,673	74,853			98,526
Rock Hill	22,705			195,499	892,848			1,111,052
Rock Port				57,234	288,728	38,151		384,113
Rockville				6,647	9,451			16,098
Rogersville				61,870	477,813			539,683
Rolla				671,509	8,941,436			9,612,945
Roscoe				4,595				4,595
Rosebud				14,934	59,967			74,901

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rosendale	\$			7,385				7,385
Rothville				3,816				3,816
Rush Hill				5,334				5,334
Rushville				11,488				11,488
Russellville				31,099	49,446			80,545
Rutledge				4,226	11,903			16,129
St. Ann	49,737			558,271	1,853,678			2,461,686
St. Charles				2,474,863	15,298,194		16,224,120	33,997,177
St. Clair				180,114	1,066,242			1,246,356
St. Elizabeth				12,185	24,989			37,174
St. George	4,699			52,844	8,965			66,508
St. James				151,968	727,780			879,748
St. John	25,115			281,905	693,738			1,000,758
St. Joseph				3,035,678	23,032,402		1,848,418	27,916,498
St. Louis		60,769	256,723	14,285,573	120,633,437	25,763,814	4,808,210	165,808,526
St. Martins				41,972	31,361			73,333
St. Mary				15,468	31,518			46,986
St. Paul				67,040				67,040
St. Peters				2,108,071	19,576,120			21,684,191
St. Robert				113,238	3,483,463			3,596,701
St. Thomas				11,775	10,700			22,475
Ste. Genevieve				183,642	1,123,735	124,720		1,432,097
Saginaw				11,324	19,716			31,040
Salem				199,151	1,450,974			1,650,125
Salisbury				70,815	177,696			248,511
Sarcoxi				55,552	191,076			246,628
Savannah				195,376	675,808			871,184
Schell City				11,734				11,734
Scotsdale				8,657	5,201			13,858
Scott City				188,360	663,615			851,975

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Sedalia	\$			834,473	9,530,608			10,365,081
Sedgewickville				8,082				8,082
Seligman				35,982	162,652			198,634
Senath				67,697	54,176			121,873
Seneca				87,595	354,823			442,418
Seymour				75,246	177,379			252,625
Shelbina				79,718	273,167			352,885
Shelbyville				27,981	32,382			60,363
Sheldon				21,704	25,995			47,699
Sheridan				7,590				7,590
Shoal Creek Drive				14,196				14,196
Shoal Creek Estates				2,092				2,092
Shrewsbury	96,985			272,591	1,361,969			1,731,545
Sibley				14,237	0			14,237
Sikeston				697,151	7,415,423			8,112,574
Silex				8,452	41,663	4,502		54,617
Silver Creek				24,945	14,611			39,556
Skidmore				14,032				14,032
Slater				85,462	204,264			289,726
Smithton				20,924	13,712			34,636
Smithville				226,230	1,123,005	112,107		1,461,342
South Gifford				2,954				2,954
South Gorin				5,867				5,867
South Greenfield				5,580				5,580
South Lineville				1,518				1,518
South West City				35,079	184,514	65,995		285,588
Sparta				46,936	91,307			138,243
Spickard				12,924	6,933			19,857
Springfield				6,219,057	53,492,454	4,494,720		64,206,231
Stanberry				50,998	110,229			161,227

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Stark City	\$			6,400				6,400
Steele				92,847	253,149			345,996
Steelville				58,629	348,233			406,862
Stella				7,303	2,260			9,563
Stewartsville				31,140	64,988			96,128
Stockton				80,415	438,585	26,511		545,511
Stotesbury				1,764				1,764
Stotts City				10,257				10,257
Stoutland				7,262	5,043			12,305
Stoutsville				1,805				1,805
Stover				39,715	145,964			185,679
Strafford				75,697	375,708			451,405
Strasburg				5,580				5,580
Sturgeon				38,731	73,833			112,564
Sugar Creek				157,507	656,023	27,522		841,052
Sullivan				260,570	2,987,557			3,248,127
Summersville				22,319	81,763			104,082
Sumner				5,826				5,826
Sunrise Beach				15,098	256,782	41,790		313,670
Sunset Hills	30,161			339,180	759,985			1,129,326
Sweet Springs				66,794	267,023			333,817
Sycamore Hills	2,634			29,622				32,256
Syracuse				7,057				7,057
Table Rock					419			419
Tallapoosa				8,370				8,370
Taneyville				14,729	11,806			26,535
Taos				35,694	20,306			56,000
Tarkio				79,390	197,845			277,235
Thayer				90,303	430,452			520,755
Theodosia				9,847	52,972			62,819

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Tightwad	\$			2,585				2,585
Tina				7,918				7,918
Tindall				2,667				2,667
Tipton				133,793	179,461			313,254
Town and Country	39,745			446,961	3,033,927			3,520,633
Tracy				8,739	19,529			28,268
Trenton				255,031	1,410,687			1,665,718
Trimble				18,504	18,216			36,720
Triplett				2,626				2,626
Troy				276,407	3,328,557			3,604,964
Truesdale				16,288	123,537			139,825
Truxton				3,939				3,939
Turney				6,359				6,359
Tuscumbia				8,944	11,199			20,143
Twin Bridges				1,723				1,723
Twin Oaks	1,321			14,852	257,531			273,704
Umber View Heights				2,133				2,133
Union				318,256	2,872,344			3,190,600
Union Star				17,765				17,765
Unionville				83,739	187,566			271,305
Unity Village				5,744				5,744
University City	136,549			1,535,604	4,004,732	277,544		5,954,429
Uplands Park	1,678			18,873	25,968	3,392		49,911
Urbana				16,698	67,885			84,583
Urich				20,473	118,755			139,228
Utica				11,242				11,242
Valley Park	23,780			267,422	742,895			1,034,097
Van Buren				34,669	215,013			249,682
Vandalia				158,492	434,298			592,790
Vandiver				3,405	103,883			107,288

See page 75 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Vanduser	\$			8,903				8,903
Velda City								0
Velda Village	5,896			44,721	91,227			141,844
Velda Village Hills	3,977			66,302	61,533			131,812
Verona				29,294	40,448			69,742
Versailles				105,237	940,674			1,045,911
Viburnum				33,848	65,473			99,321
Vienna				25,766	147,503	10,714		183,983
Village of Aullville				3,528				3,528
Village of Bradleyville				3,487				3,487
Village of Loch Lloyd				8,583				8,583
Village of Pinhook				1,969				1,969
Village of Plato				2,954				2,954
Vinita Park	7,019			78,938	190,078	3,818		279,853
Vinita Terrace	1,065			11,980	16,484			29,529
Vista				2,256				2,256
Waco				3,528				3,528
Walker				11,283				11,283
Walnut Grove				25,848	38,870	2,306		67,024
Wardell				11,406	20,963			32,369
Wardsville				40,043	26,293			66,336
Warrensburg				670,401	4,784,604	347,443		5,802,448
Warrenton				216,670	2,554,500			2,771,170
Warsaw				84,928	1,416,949			1,501,877
Warson Woods	7,235			81,359	189,208			277,802
Washburn				18,381	45,651			64,032
Washington				543,337	5,852,709	306,497		6,702,543
Watson				4,964				4,964
Waverly				33,069	81,266			114,335
Wayland				17,437	19,001			36,438
Waynesville				143,886	821,676			965,562
Weatherby				5,046				5,046

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Weatherby Lake	\$			76,846				76,846
Weaubleau				21,253	61,461			82,714
Webb City				402,569	2,827,081			3,229,650
Webster Groves	84,751			953,085	2,747,000			3,784,836
Weldon Spring				216,219	209,965			426,184
Weldon Spring Hgts.				3,241				3,241
Wellington				32,166				32,166
Wellston	8,975			100,929	138,873			248,777
Wellsville				58,383	93,974			152,357
Wentworth				5,785				5,785
Wentzville				282,931	6,560,218	945,206		7,788,355
Westboro				6,688				6,688
West Alton				23,509				23,509
West Line				3,898				3,898
Weston				66,917	257,822	40,261		365,000
Westphalia				13,129	40,394	5,842		59,365
West Plains				445,813	5,387,658			5,833,471
West Sullivan				3,938	6,771			10,709
Westwood	1,036			11,652				12,688
Wheatland				15,919	38,272			54,191
Wheaton				29,581	59,603			89,184
Wheeling				10,995				10,995
Whiteside				2,749				2,749
Whitewater				4,636				4,636
Wilbur Park	1,733			19,488	26,815			48,036
Wildwood	119,971			1,349,172	1,857,835			3,326,978
Willard				131,003	716,583	34,964		882,550
Williamsville				15,550	30,480			46,030
Willow Springs				88,088	470,372			558,460
Wilson City				6,770				6,770

See page 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2006**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i,k)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Winchester	\$ 6,023			67,738	61,158			134,919
Windsor				126,654	302,858			429,512
Winfield				29,663	142,754			172,417
Winona				52,926	183,829			236,755
Winston				10,134				10,134
Woods Heights				30,443	29,383	327		60,153
Woodson Terrace	15,283			171,867	698,534	30,885		916,569
Wooldridge				1,928				1,928
Worth				3,857				3,857
Worthington				3,651				3,651
Wright City				62,855	436,424			499,279
Wyaconda				12,719	7,040			19,759
Wyatt				14,934	12,305			27,239
Zalma				3,815				3,815
<b>TOTALS</b>	<b>\$ 2,796,800</b>	<b>60,769</b>	<b>256,723</b>	<b>150,323,268</b>	<b>1,052,438,499</b>	<b>68,283,896</b>	<b>85,216,032</b>	<b>1,359,375,987</b>

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule beginning with the June 2006 distribution. The St. Louis County cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties and Other Political Subdivisions" schedule beginning with the June 2006 distribution.
- (b) See page 97 for a description of county private car tax.
- (c) See page 99 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 7, 22, and 25 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 11 for a description of local sales tax.
- (f) See page 11 for a description of local option use tax.
- (g) See page 14 and 28 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to counties and other political subdivisions and cities shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11 because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 through 27.
- (i) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties and Other Political Subdivisions" schedule beginning with the June 2006 distribution.

(j) During the year ended June 30, 2006, the department computed the tax for six ambulance districts for motor vehicle distribution. The correct rate and amount of tax was collected, but the districts' monies were disbursed to cities and the county within the respective ambulance districts. The department will redistribute the monies beginning with the February 2007 distribution.

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# Missouri Department of Revenue

## Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2006



The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative department expenditures by fund, budget subclass, division, and program specific distributions.

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**DEPARTMENT OF REVENUE  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL  
FOR YEARS ENDED JUNE 30, 2006 AND 2005**

(in thousands of dollars)

	2006					2005				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>GENERAL FUND (a)</b>										
Personal Service	\$ 39,312	39,312	1,179	36,039	2,094	28,794	28,311	547	26,390	1,374
Expense and Equipment	6,563	6,563	197	6,122	244	7,036	7,519	26	6,639	854
Postage	2,682	2,682	8	2,642	32	2,585	2,586	78	2,501	7
Fees to Counties & Collection Agency Fees	2,580 E	2,580 E		2,435	145	2,728 E	2,910 E		2,897	13
Payment of Fees to Counties for Liens	450	450		146	304	200	200		160	40
Payment of Dues to the Multistate Tax Commission	163	163		163	0	163	163		163	0
Contingency Payments	3,500	3,500		3,241	259	8,322	8,322	3,500	4,822	0
Contract Auditors					0	400	400		3	397
Tax Data Matching	7,600	7,600	2,200	5,400	0	7,600	7,600	5,600	85	1,915
Refunds for Overpayment of Tax	1,179,200 E	1,179,200 E		1,127,563	51,637	1,286,600 E	1,286,600 E		1,071,059	215,541
County Stock Insurance	500 E	800 E		780	20	0	150 E		150	0
Debt Offset Tax Credits	1 E	200 E		192	8	0	1 E		0	1
<b>General Fund Total <sup>1</sup></b>	<b>\$ 1,242,551</b>	<b>1,243,050</b>	<b>3,584</b>	<b>1,184,723</b>	<b>54,743</b>	<b>1,344,428</b>	<b>1,344,762</b>	<b>9,751</b>	<b>1,114,869</b>	<b>220,142</b>
<b>CHILD ENFORCEMENT COLLECTIONS FUND</b>										
Personal Service	\$ 2,600	2,600		2,600	0	22	22		22	0
Expense and Equipment	22	22		22	0	2,600	2,600		2,600	0
<b>Child Enforcement Collections Fund Total <sup>1</sup></b>	<b>\$ 2,622</b>	<b>2,622</b>	<b>0</b>	<b>2,622</b>	<b>0</b>	<b>2,622</b>	<b>2,622</b>	<b>0</b>	<b>2,622</b>	<b>0</b>
<b>CONSERVATION COMMISSION FUND</b>										
Personal Service	\$ 489	489		489	0	489	489		489	0
Expense and Equipment	49	49		0	49	49	49		49	0
Postage	1	1		1	0	1	1		1	0
Contingency Payments					0	172	172		172	0
<b>Conservation Commission Fund Total <sup>1</sup></b>	<b>\$ 539</b>	<b>539</b>	<b>0</b>	<b>490</b>	<b>49</b>		<b>711</b>	<b>0</b>	<b>711</b>	<b>0</b>
<b>Debt Offset Escrow</b>										
Debt Offset Refunds	\$ 250 E	250 E		206	44,711	250 E	251 E		251	0
<b>Debt Offset Escrow Fund Total</b>	<b>\$ 250</b>	<b>250</b>	<b>0</b>	<b>206</b>	<b>44</b>	<b>250</b>	<b>251</b>	<b>0</b>	<b>251</b>	<b>0</b>

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

**DEPARTMENT OF REVENUE  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL  
FOR YEARS ENDED JUNE 30, 2006 AND 2005**

(in thousands of dollars)

(continued from previous page)

**DEPARTMENT OF REVENUE FEDERAL FUND**

	2006					2005				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 226	226		75	151	259	259		87	172
Expense and Equipment	7,419	7,419		4,938	2,481	8,742	8,742		6,235	2,507
<b>Department of Revenue Federal Fund Total</b>	<b>\$ 7,645</b>	<b>7,645</b>	<b>0</b>	<b>5,013</b>	<b>2,632</b>	<b>9,001</b>	<b>9,001</b>	<b>0</b>	<b>6,322</b>	<b>2,679</b>

**DEPARTMENT OF REVENUE INFORMATION FUND**

Personal Service	\$ 439	439		261	178	439	439		438	1
Expense and Equipment	377	377		285	92	377	377		271	106
Postage	173	177		177	0	173	173		173	0
<b>Department of Revenue Information Fund Total</b>	<b>\$ 989</b>	<b>993</b>	<b>0</b>	<b>723</b>	<b>270</b>	<b>989</b>	<b>989</b>	<b>0</b>	<b>882</b>	<b>107</b>

**DEPARTMENT OF REVENUE SPECIALTY PLATE FUND**

Personal Service	\$ 2 E	2 E		2	0	0	2 E			2
Expense and Equipment	3 E	3 E		3	0	0	3 E			3
Refunds of Specialty Plates	5 E	5 E		5	0	0	5 E			5
<b>Department of Revenue Specialty Plate Fund Total</b>	<b>\$ 10</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>

**DIVISION OF AGING-ELDERLY HOME  
DELIVERED MEALS TRUST FUND**

Personal Service	\$ 11	11		11	0	11	11		4	7
Expense and Equipment	11	11			11	11	11		11	0
<b>Division of Aging-Elderly Home Delivered Meals Trust Fund Total</b>	<b>\$ 22</b>	<b>22</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>15</b>	<b>7</b>

**FAIR SHARE FUND**

Refunds of Tobacco and Cigarette Tax	\$ 11 E	21 E		11	10	11 E	20 E		20	0
<b>Fair Share Fund Total</b>	<b>\$ 11</b>	<b>21</b>	<b>0</b>	<b>11</b>	<b>10</b>	<b>11</b>	<b>20</b>	<b>0</b>	<b>20</b>	<b>0</b>

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

**DEPARTMENT OF REVENUE  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL  
FOR YEARS ENDED JUNE 30, 2006 AND 2005**

(in thousands of dollars)

	2006					2005				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
<b>FEDERAL AND OTHER FUNDS</b>										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 50 E	50 E		12	38	55 E	317 E		292	25
<b>Federal and Other Funds Total</b>	<u>\$ 50</u>	<u>50</u>	<u>0</u>	<u>12</u>	<u>38</u>	<u>55</u>	<u>317</u>	<u>0</u>	<u>292</u>	<u>25</u>
<b>HEALTH INITIATIVES FUND</b>										
Personal Service	\$ 45	45	1	43	1	45	45	1	44	0
Expense and Equipment	4	4		2	2	4	4		4	0
Postage	5	5		5	0	5	5		4	1
Refunds of Tobacco and Cigarette Tax	25 E	35 E	1	14	20	25 E	25 E	1	20	4
<b>Health Initiatives Fund Total</b>	<u>\$ 79</u>	<u>89</u>	<u>2</u>	<u>64</u>	<u>23</u>	<u>79</u>	<u>79</u>	<u>2</u>	<u>72</u>	<u>5</u>
<b>INCOME TAX DESIGNATIONS</b>										
Income Tax Designations Distributions	\$ 9 E	20 E		18	2	0 E	34 E		32	2
<b>Income Tax Designations Total</b>	<u>\$ 9</u>	<u>20</u>	<u>0</u>	<u>18</u>	<u>2</u>	<u>0</u>	<u>34</u>	<u>0</u>	<u>32</u>	<u>2</u>
<b>MOTOR FUEL TAX FUND</b>										
Refunds for Aviation Trust Fund Distributions of Funds Accruing to the Motor Fuel Tax Fund	\$ 158 E	158 E		25	133	158 E	158 E		68	90
	188,000 E	188,000 E		186,970	1,030	188,000 E	190,670 E		190,669	1
<b>Motor Fuel Tax Fund Total</b>	<u>\$ 188,158</u>	<u>188,158</u>	<u>0</u>	<u>186,995</u>	<u>1,163</u>	<u>188,158</u>	<u>190,828</u>	<u>0</u>	<u>190,737</u>	<u>91</u>
<b>MOTOR VEHICLE COMMISSION FUND</b>										
Personal Service	\$ 566	566		523	43	566	566		486	80
Expense and Equipment	418	418		50	368	418	418		415	3
Postage	39	40		40	0	39	39		39	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	12 E	12 E		2	10	12 E	12 E		1	11
<b>Motor Vehicle Commission Fund Total</b>	<u>\$ 1,035</u>	<u>1,036</u>	<u>0</u>	<u>615</u>	<u>421</u>	<u>1,035</u>	<u>1,035</u>	<u>0</u>	<u>941</u>	<u>94</u>

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

**DEPARTMENT OF REVENUE  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL  
FOR YEARS ENDED JUNE 30, 2006 AND 2005**

(in thousands of dollars)

	2006					2005				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
<b>PETROLEUM INSPECTION FUND</b>										
Personal Service	\$ 29	29		29	0	29	29		29	0
Expense and Equipment	3	3		3	0	3	3		3	0
<b>Petroleum Inspection Fund Total</b>	<b>\$ 32</b>	<b>32</b>	<b>0</b>	<b>32</b>	<b>0</b>	<b>32</b>	<b>32</b>	<b>0</b>	<b>32</b>	<b>0</b>
<b>PETROLEUM STORAGE TANK INSURANCE FUND</b>										
Personal Service	\$ 24	24		24	0	24	24		24	0
Expense and Equipment	1	1		1	0	1	1		1	0
<b>Petroleum Storage Tank Insurance Fund Total</b>	<b>\$ 25</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0</b>
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND</b>										
Personal Service	\$ 7,446	7,446	223	7,215	8	26,044	26,044	287	24,937	820
Expense and Equipment	6,106	6,106	183	5,626	297	15,303	15,303	319	14,248	736
Postage	1,603	1,603	5	1,598	0	4,072	4,072	122	3,315	635
Commercial Driver License Information System Fees					0	275	275	8	267	0
Problem Driver Point System					0	60 E	60 E	2	39	19
Contingency Payments					0	1,006	1,006	30	976	0
Refunds of Any Tax or Fee Credited to State Highways					35					
Refunds of Motor Fuel Tax	1,264 E	2,064 E	38	1,991	35	1,264 E	1,976 E	38	1,791	147
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 10,414 E</b>	<b>10,414 E</b>	<b>312</b>	<b>9,552</b>	<b>550</b>	<b>10,414 E</b>	<b>10,414 E</b>	<b>312</b>	<b>9,766</b>	<b>336</b>
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 26,833</b>	<b>27,633</b>	<b>761</b>	<b>25,982</b>	<b>890</b>	<b>58,438</b>	<b>59,150</b>	<b>1,118</b>	<b>55,339</b>	<b>2,693</b>
<b>STATE SCHOOL MONEY FUND</b>										
Refunds of Tobacco and Cigarette Tax	\$ 50 E	50 E		24	26	50 E	50 E		44	6
<b>State School Money Fund Total</b>	<b>\$ 50</b>	<b>50</b>	<b>0</b>	<b>24</b>	<b>26</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>44</b>	<b>6</b>

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)



**DEPARTMENT OF REVENUE  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL  
FOR YEARS ENDED JUNE 30, 2006 AND 2005**

(in thousands of dollars)

(continued from previous page)

**WORKERS' COMPENSATION FUND**

	2006					2005				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 1,670 E	1,670 E		148	1,522	1,670 E	1,670 E		314	1,356
Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund	249 E	249 E			249	249 E	249 E		10	239
<b>Workers' Compensation Fund Total</b> <sup>1</sup>	<u>\$ 1,919</u>	<u>1,919</u>	<u>0</u>	<u>148</u>	<u>1,771</u>	<u>1,919</u>	<u>1,919</u>	<u>0</u>	<u>324</u>	<u>1,595</u>
<b>TOTAL BUDGETED GOVERNMENTAL FUNDS</b>	<u>\$ 1,472,829</u>	<u>1,474,164</u>	<u>4,347</u>	<u>1,407,724</u>	<u>62,093</u>	<u>1,607,825</u>	<u>1,611,857</u>	<u>10,871</u>	<u>1,373,530</u>	<u>227,456</u>

Appropriations designated with an "E" represent open-ended appropriations.

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol, received \$10,003,876 in General Revenue funds to pay for Department of Revenue (department) related expenditures. The funds were transferred back to the department in Fiscal Year 2007.

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# Missouri Department of Revenue

## Fund Descriptions

Fiscal Year Ended June 30, 2006



The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.

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# **State Fund Descriptions**

## **GENERAL FUND**

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2006, the Missouri Department of Revenue received approximately 84 percent of its operational funding from the General Fund.

## **ANTITERRORISM FUND**

The Antiterrorism Fund, as authorized by Section 41.033 and 301.3123, RSMo, receives monetary donations from individuals conducting motor vehicle transactions. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

## **AVIATION TRUST FUND**

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

## **BLIND PENSION FUND**

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

## **BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND**

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

## **BOLL WEEVIL SUPPRESSION AND ERADICATION FUND**

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

**CHILD SUPPORT ENFORCEMENT FUND**

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Section 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including federal receipts and moneys collected from individuals with child support obligations on behalf of recipients of public assistance. The Missouri Department of Revenue receives appropriations from the fund.

**CHILDREN'S TRUST FUND**

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo.

**CONSERVATION COMMISSION FUND**

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Missouri Department of Revenue receives appropriations from the fund.

**CRIME VICTIMS' COMPENSATION FUND**

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance after the department deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund also receives 100 percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

## **Fund Descriptions**

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### **CRIMINAL RECORD SYSTEM FUND**

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Missouri Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal records checks and fingerprint searches.

### **DEPARTMENT OF REVENUE FEDERAL FUND**

The Motor Vehicle, Driver License, and Criminal Investigation Bureaus, and the General Counsel's Office enter into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various driver licensing programs and highway use tax compliance. All Missouri Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. The department transmits all reimbursement receipts to this fund.

### **DEPARTMENT OF REVENUE (DOR) INFORMATION FUND**

The Department of Revenue (DOR) Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Missouri Department of Revenue (department) charges for information sold to individuals, businesses, federal, state, and local governments. The department receives appropriations from the fund.

### **DEPARTMENT OF REVENUE SPECIALTY PLATE FUND**

The Department of Revenue Specialty Plate Fund, as authorized by Section 301.3150, RSMo, receives applications fees to defray the Missouri Department of Revenue's (department) cost for issuing, developing, and programming specialty plates. The department receives appropriations from the fund.

### **DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND**

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 143.1002, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund. The Missouri Department of Revenue receives appropriations from this fund.

### **DNA PROFILING ANALYSIS FUND**

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 surcharge assessed in each felony

circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding.

**DOMESTIC RELATIONS RESOLUTION FUND**

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

**FAIR SHARE FUND**

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

**FEDERAL SURPLUS PROPERTY**

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Missouri Department of Revenue's (department) vendor for recycling the department's confidential records.

**GAMING COMMISSION FUND**

The Gaming Commission Fund, as authorized by Section 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Missouri Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

**GAMING PROCEEDS FOR EDUCATION FUND**

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

**HAZARDOUS WASTE FUND**

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries.

**HEAD INJURY FUND**

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases.

**HEALTH INITIATIVES FUND**

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes. The Missouri Department of Revenue receives appropriations from the fund.

## **Fund Descriptions**

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### **INCOME TAX IRREVOCABLE DESIGNATION FUNDS**

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society, Heartland Division, Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society. Organizations must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Missouri Department of Revenue distributes the collections and accrued interest to the applicable organizations semiannually.

### **INDEPENDENT LIVING CENTER FUND**

The Independent Living Center Fund, as authorized by Section 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

### **LOCAL RECORDS PRESERVATION FUND**

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

### **MISSOURI CASA FUND**

The Missouri CASA (Court-Appointed Special Advocate) Fund, as authorized by Section 488.636, RSMo, receives collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

### **MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND**

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

**MISSOURI COMMUNITY COLLEGE JOB RETENTION  
TRAINING PROGRAM FUND**

The Missouri Community College Job Retention Training Program Fund, as authorized by Section 178.764, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the retention of jobs. The Missouri Department of Economic Development must approve the project agreement.

**MISSOURI HOUSING TRUST FUND**

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

**MISSOURI OFFICE OF  
PROSECUTION SERVICES FUND**

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

**MOTOR FUEL TAX FUND**

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Tax and Bonds Non-state Fund.

**MOTOR VEHICLE COMMISSION FUND**

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue (department) collects from manufacturers, motor vehicle dealers, and boat dealers. The department receives appropriations from the fund.

**MOTORCYCLE SAFETY TRUST FUND**

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.



## **Fund Descriptions**

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### **ORGAN DONOR PROGRAM FUND**

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Missouri Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

### **PARKS SALES TAX FUND**

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

### **PETROLEUM INSPECTION FUND**

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Missouri Department of Revenue receives appropriations from the fund.

### **PETROLEUM STORAGE TANK INSURANCE FUND**

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Missouri Department of Revenue (department) collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund. The department receives appropriations from this fund.

### **PUTATIVE FATHER REGISTRY FUND**

The Putative Father Registry Fund, as authorized by Section 453.020, RSMo, receives fees imposed on individuals petitioning for adoption.

### **SCHOOL BUILDING REVOLVING FUND**

The School Building Revolving Fund, as authorized by Section 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

### **SCHOOL DISTRICT TRUST FUND**

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education (Proposition C) sales and use tax collections.

**SERVICES TO VICTIMS FUND**

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo.

**SOIL AND WATER SALES TAX FUND**

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

**SOLID WASTE MANAGEMENT FUND**

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

**SPINAL CORD INJURY FUND**

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

**STATE FORENSIC LABORATORY FUND**

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives the \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund may receive a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives \$150 surcharges collected by court clerks. The surcharges are assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

## **Fund Descriptions**

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### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The Missouri Department of Revenue receives appropriations from the fund.

### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND**

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

### **STATE LAND SURVEY PROGRAM FUND**

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

### **STATE ROAD BOND FUND**

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives increments of motor vehicle sales taxes formerly deposited to the General Fund. By Fiscal Year 2009, 100 percent of the state motor vehicle sales tax proceeds deposited to the General Fund will be deposited in the State Road Bond Fund.

### **STATE ROAD FUND**

The State Road Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.

### **STATE SCHOOL MONEY FUND**

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

**STATE TRANSPORTATION FUND**

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

**STATEWIDE COURT AUTOMATION FUND**

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

**WORKERS' COMPENSATION FUND  
AND WORKERS' COMPENSATION  
SECOND INJURY FUND**

The Workers' Compensation Fund and Workers' Compensation Second Injury Fund, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation second injury tax. The Missouri Department of Insurance determines when an abatement year occurs. The Department of Labor and Industrial Relations began collecting workers compensation receipts in Fiscal Year 2006.

**WORLD WAR II MEMORIAL TRUST FUND**

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

## Non-State Fund Descriptions

### **BANK TAXES HOLDING FUND**

The Bank Taxes Holding Fund held money until it became identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. The Missouri Department of Revenue (department) deposited checks containing both a state and local tax payment or estimated payment to this fund and transferred the franchise tax portion to the General Fund and the financial institutions tax portion to the Financial Institutions Tax Fund. In Fiscal Year 2006, the department consolidated the Bank Taxes Holding Fund with the Financial Institutions Tax Fund. The department continues to transfer the franchise tax portion to General Revenue.

### **BANKRUPTCY CLEARING FUND**

The Bankruptcy Clearing Fund receives delinquent tax and fee payments from bankrupt entities. Once the Missouri Department of Revenue (department) identifies the money to a particular tax type, the department transfers it the appropriate fund.

### **BASE STATE REGISTRATION FUND**

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directs the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue exercises administrative control over the fund.

### **CABARET SALES TAX FUND**

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002.

### **CIGARETTE TAX FUND**

The Cigarette Tax Fund, as authorized by Section 66.340, 66.350, and 210.320, RSMo, received cigarette tax money the Missouri Department of Revenue (department) collected for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disbursed the tax collections back to Jackson County and the political subdivisions within St. Louis County. In Fiscal Year 2006, the Cigarette Tax Fund was consolidated into the Cigarette and Tobacco Tax and Bond Fund.

## Fund Descriptions

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### **CIGARETTE AND TOBACCO TAX AND BOND FUND**

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Missouri Department of Revenue (department) collects for Jackson County and St. Louis County as authorized by Section 66.340, 66.350, and 210.320, RSMo. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County. The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

### **CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND**

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, received cash bonds that were posted by tobacco product wholesaler licensees. The Missouri Department of Revenue (department) refunded the bonds to the licensee when the licensee discontinued operations. The licensee forfeited the bond to the state if he/she became delinquent in paying his/her taxes. In Fiscal Year 2006, the department consolidated the Cigarette and Other Tobacco Products Bond Fund into the Cigarette and Tobacco Tax and Bond Fund.

### **COMPLIANCE CLEARING FUND**

The Missouri Department of Revenue (department) audits business tax returns for compliance with sales, use, corporate, withholding tax statutes. Field compliance personnel collect tax payments for any discrepancies, and the department holds these payments in this fund pending the final audit review and identification of fund types. Upon fund identification, the department transfers the tax payment to the appropriate funds.

### **COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS**

The County and Other Miscellaneous Non-State Funds is a combination of the following collections:

- **County Private Car Tax**  
As authorized by Section 137.1021, RSMo, the Missouri Department of Revenue collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.
- **Statutory County Recorder's Fees**  
As authorized by Section 59.800, RSMo, the Missouri Department of Revenue (department) receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. Annually, the department distributes the amount collected, less \$55,000, to qualified counties. A qualified county is a county that

has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.

- **Safety Responsibility Custody Deposits**

As authorized by Section 303.030, RSMo, the Missouri Department of Revenue (department) receives deposits from uninsured motorists involved in motor vehicle accidents. The department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

### **COUNTY PRIVATE CAR TAX TRUST FUND**

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, received taxes imposed on freight line companies. The Missouri Department of Revenue transferred six-tenths of 1 percent to the Blind Pension Fund and a 1 percent collection fee to the General Fund. The remaining proceeds were distributed to counties based on each county's percentage of main track line to the aggregate total of the state. In Fiscal Year 2006, the County Private Car Tax Fund was consolidated into the County and Other Miscellaneous Non-state Funds.

### **COUNTY STOCK INSURANCE FUND**

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, received premium tax from domestic stock insurance companies and distributed the money to the State Treasurer, counties, and school districts. In Fiscal Year 2006, the County Stock Insurance Fund was consolidated into the Financial Institutions Tax Fund.

### **DEPARTMENT OF AGRICULTURE CHECK-OFF FUND**

The Missouri Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, received commodity merchandising program fees collected by the Missouri Department of Agriculture. At the direction of the Missouri Department of Agriculture, the Missouri Department of Revenue (department) distributed these fees to individual commodity councils or transferred them to the state's commodity council merchandising fund. The department exercised administrative control over the fund. In Fiscal Year 2006, the Department of Agriculture Check-Off Fund was consolidated into the Department of Agriculture Non-state Funds Fund.

### **DEPARTMENT OF AGRICULTURE NON-STATE FUNDS**

The Department of Agriculture Non-state Funds is a combination of the following collections:

- **Department of Agriculture Check-Off Fees**

As authorized by Section 275.350, RSMo, the Missouri Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Missouri Department of Revenue exercises administrative control over the fund.

## **Fund Descriptions**

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- **Missouri Cotton Growers Organization Assessments**

As authorized by Section 263.527, RSMo, the Missouri Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

### **FAMILY SUPPORT TRUST FUND**

The Family Support Trust Fund receives funds collected from individuals with child support obligations and transfers the funds to a third party contractor for distribution to the custodial parent.

### **FINANCIAL INSTITUTIONS TAX FUND**

The Financial Institutions Tax Fund receives franchise taxes (a state tax) and financial institutions taxes (a local tax) that banks may file on one return. When the Missouri Department of Revenue (department) identifies the franchise tax portion, the department transfers the tax to the General Fund. The financial institution tax, as authorized by Chapter 148, RSMo, is a tax on the net income of financial institutions. The department disburses it back to the counties. The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.330, RSMo. The department distributes the insurance tax to the State Treasurer, counties, and school districts.

### **FUEL LOCAL DEPOSIT (FLOYD) FUND**

The Fuel Local Deposit (FLOYD) Fund received highway use taxes and fees and distributed the money to local political subdivisions monthly. In Fiscal Year 2006, the Fuel Local Deposit Fund was consolidated into the Motor Fuel Tax and Bonds Fund.

### **FUEL TAX EFT FUND**

The Fuel Tax EFT Fund received collections from fuel taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transferred the money to the State Treasurer, the Fuel Local Deposit (FLOYD) Fund, or the Motor Fuel Pool Bond Fund. In Fiscal Year 2006, the Fuel Tax EFT Fund was consolidated into the Motor Fuel Tax and Bonds Fund.

### **HIGHWAY RECIPROCITY COMMISSION HOLDING FUND**

The Highway Reciprocity Commission Holding Fund holds money until it becomes identifiable to a particular tax type. Once the Missouri Department of Transportation's (MoDOT) Motor Carrier Unit identifies the money to a particular tax type, MoDOT transfers it from this holding fund to the State Treasurer, the International Registration Plan Fund, the International Fuel Tax Agreement Fund, and/or the International Fuel Tax Agreement Bond Fund.



**INTERNATIONAL FUEL TAX AGREEMENT FUND**

The Missouri Department of Transportation uses the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. The Missouri Department of Revenue exercises administrative control over the fund.

**INTERNATIONAL FUEL TAX AGREEMENT BOND FUND**

The Missouri Department of Transportation (MoDOT) uses the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond. The Missouri Department of Revenue exercises administrative control over the fund.

**INTERNATIONAL REGISTRATION PLAN FUND**

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collects these fees and remits them to and disburses them from the International Registration Plan Fund. The Missouri Department of Revenue exercises administrative control over the fund.

**LOCAL OPTION USE TAX FUND**

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue distributes this money to the taxing jurisdictions.

**LOCAL SALES TAX FUND**

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

**LOCAL USE TAX FUND**

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax.

## **Fund Descriptions**

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### **MISSOURI COTTON GROWERS ORGANIZATION FUND**

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, received assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections were distributed to the Missouri Cotton Growers Organization. The remaining 1 percent was deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercised administrative control over the fund. In Fiscal Year 2006, the Missouri Cotton Growers Organization Fund was consolidated into the Department of Agriculture Non-state Funds Fund.

### **MOTOR FUEL BOND FUND**

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, received cash bonds from taxpayers. The Missouri Department of Revenue refunded the bond to the taxpayer when the taxpayer discontinued business operations or deposited the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeited the bond. In Fiscal Year 2006, the Motor Fuel Bond Fund was consolidated into the Motor Fuel Tax and Bonds Fund.

### **MOTOR FUEL POOL BOND FUND**

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, received payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, could participate in a pool bond. The Missouri Department of Revenue used the pool bond to cover motor fuel tax delinquencies. In Fiscal Year 2006, the Motor Fuel Pool Bond Fund was consolidated into the Motor Fuel Tax and Bonds Fund.

### **MOTOR FUEL TAX AND BOND FUND**

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. The Missouri Department of Revenue (department) transfers the state taxes and fees to the State Treasurer. The department distributes the local taxes and fees to political subdivisions monthly. The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Section 142.462, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

### **MOTOR VEHICLE LOCAL SALES TAX FUND**

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Missouri Department of Revenue (department) at the contracted agent offices. The department transfers this money to the Local Sales Tax and Local Option Use Tax Funds for distribution to the political subdivisions and to the appropriate state funds.

**MOTOR VEHICLE PROTEST FUND**

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

**PROTESTED SALES AND USE TAX FUND**

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Missouri Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

**RIVERBOAT GAMING TAXES AND FEES FUND**

The Riverboat Gaming Fund is a combination of the following collections.

- **Riverboat Gaming Admission Fees**  
As authorized by Section 313.820 and 313.835, RSMo, the Missouri Department of Revenue (department) collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**  
As authorized by Section 313.822, RSMo, the Missouri Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

**SAFETY RESPONSIBILITY CUSTODY FUND**

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, received deposits from uninsured motorists involved in motor vehicle accidents. The Missouri Department of Revenue made disbursements from this fund to pay claims by other parties involved in the accident or refunded deposits to depositors one year or more after the accident date if the uninsured motorist fulfilled all legal requirements. In Fiscal Year 2006, the Safety Responsibility Fund was consolidated into the County and Other Miscellaneous Non-state Funds Fund.

## **Fund Descriptions**

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### **SALES TAX ELECTRONIC HOLDING FUND**

The Sales Tax Electronic Holding Fund receives collections from sales and use taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

### **ST. LOUIS 3/8% HOLDING FUND**

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

### **STATUTORY COUNTY RECORDER'S FUND**

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, received \$2 of a \$5 fee collected by county recorder of deeds for each instrument recorded. Annually, the Missouri Department of Revenue distributed the amount collected, less \$55,000, to counties that elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds had to collect less than \$55,000 from the \$3 of the \$5 fee. In Fiscal Year 2006, the Statutory County Recorder's Fund was consolidated into the County and Other Miscellaneous Non-state Funds Fund.

### **SUSPENSE HOLDING FUND**

The Suspense Holding Fund receives sales and use tax collections that the Missouri Department of Revenue (department) cannot immediately identify to a particular sales and use tax type (local sales tax, local use tax, protested tax and state sales and use tax). The department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

### **TOBACCO TAX EFT FUND**

The Tobacco Tax EFT Fund received collections from taxpayers that file payment and/or returns electronically. The Missouri Department of Revenue transferred the money to the State Treasurer, the Cigarette Tax Fund and/or the Cigarette and Other Tobacco Products Bond Fund. In Fiscal Year 2006, the Tobacco Tax EFT Fund was consolidated into the Cigarette and Tobacco Tax and Bond Fund.

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# Missouri Department of Revenue

## Non-Appropriated Funds Sources and Application Fiscal Year Ended June 30, 2006



**This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.**

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Value-Added Program Fund	\$ 197,029	198,055	152,944	242,140	Cash	242,140
Animal Waste Treatment System Loan Program	115,074	1,119,261	1,118,070	116,265	Cash	116,265
Beginning Farmer Loan Program	77,758	37,967	10,423	105,302	Cash	105,302
Agricultural Product Utilization Contributor Tax Credit Program	1,781,950	7,254,522	7,677,384	1,359,088	Cash	1,359,088
Mo. State Fair Grandstand/Event Escrow Account	1,590,430	1,580,425	2,019,132	1,151,723	Cash	1,151,723
Mo. State Fair Foundation	111,335	115,686	100,470	126,551	Cash	126,551
Mo. State Fair Agricultural Youth Fund	65,153	139,537	106,286	98,404	Cash	98,404
Mo. State Fair Sheep Producers Fund	24,077	145		24,222	Cash	24,221
Mo. State Fair Endowment Fund	303	204		507	Cash	507
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 458,079	2,387,511	1,366,945	1,478,645	Cash	1,478,646
PCH Settlement Account	2,877,530	12,273	2,889,803	0	Cash	
Consumers Promotion	0	669,584	661,104	8,480	Cash	8,480
<b>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</b>						
Inmate Account Fund	\$ 3,313,574	30,717,571	30,548,497	3,482,648	Cash	3,482,648
Inmate Canteen Fund	7,823,151	30,433,724	27,946,223	10,310,652	Cash	10,310,652
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 347,285,499	165,853,577	193,198,883	319,940,193	Cash, TI	1,783,179,537
Missouri Development Finance Board	69,488,000	8,523,744	6,741,247	71,270,497	Cash, TI, Rec, Eq, Pre Exp	71,270,497
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf:						
Trust Fund	\$ 363,802	19,690	10,636	372,856	Cash, CS	372,856
Trust Fund	131,820	193,758	247,924	77,654	Cash	77,655
<del>Missouri School for the Deaf Blind:</del>						
Trust Fund	6,508,137	604,126	615,443	6,496,820	Cash, TN, FA, CS	6,496,820
Trust Fund	39,147	129,956	120,902	48,201	Cash	48,201
Activities Fund	3,908	317	186	4,039	Cash	4,039
<del>Statewide Special Children's Trust Fund</del>	417,313	22,804	1,150	438,967	Cash, CS	438,967

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION:</b>						
Missouri Student Loan Program Atom Account	\$ 62,305	284,501,531	284,549,577	14,259	Cash	14,259
<u>Central Missouri State University:</u>						
Current General Fund	\$ 22,637,707	60,731,651	62,502,153	20,867,205	Cash,CD,Sec,Inv	20,867,205
Current Restricted Fund	419,993	18,131,199	18,300,790	250,402	Cash,CD,Sec	250,402
Auxiliary Services Designated	2,599,318	26,291,798	26,109,192	2,781,924	Cash,CD,Sec	2,781,924
Loan Funds - Restricted Fund	7,787,985	550,286	145,713	8,192,558	Notes	8,192,558
Endowment and Similar Restricted Fund	706,842			706,842	Cash,CD,Sec	706,842
Unexpended Plant Restricted Fund	8,045,437		3,146,937	4,898,500	Cash,CD,Sec	4,898,500
<u>Harris-Stowe State College:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,821,946			1,821,946	Cash,Rec	1,821,946
Other Revenues	23,821			23,821	Cash,Rec	23,821
Current Funds - Restricted:						
Federal Grants and Contracts	(28,289)			(28,289)	Cash,Rec	(28,289)
Other Revenue	317,005			317,005	Cash,Rec	317,005
Loan Fund	198,515			198,515	Rec	198,515
Endowment	819,437			819,437	TI	819,437
Plant	3,726,553			3,726,553	Rec,TI	3,726,553
<u>Lincoln University:</u>						
Current Funds (General, Restricted, Auxillary)	\$ 5,887,559	48,465,847	48,228,603	6,124,803	Cash,TI,Pre Exp,Rec	6,124,803
<u>Missouri Southern State College:</u>						
Current Funds	\$ 60,884,203	41,533,867	42,406,582	60,011,488	Cash,Rec,Inv,CA,Pre Exp	83,213,957
<u>Missouri Western State College:</u>						
Education and General:						
Student Fees	\$ 0	20,671,098	20,671,098	0		
Interest Income	0	489,871	489,871	0		
State Vocational Reimbursements	0	49,839	49,839	0		
Reimbursement from Auxillary	0	169,020	169,020	0		
Miscellaneous Income	0	322,483	322,483	0		
Auxiliary Services:						
Student Fees	0	1,109,937	1,109,937	0		
Sales and Services	0	5,503,245	5,503,245	0		
Interest Income	0	267,851	267,851	0		
Other Income:						
Revenue Bond Proceeds	6,263,189			6,263,189	Cash, TI	6,263,189

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 13,356,390	40,230,356	42,971,495	10,615,251	Cash,Inv,Rec	16,717,663
Auxiliary Enterprises	0	17,620,964	17,620,964	0	Cash,Inv,Rec	778,262
Restricted Loan Fund	664,230	8,031,012	8,108,192	587,050	Cash	609,026
Plant Fund:	2,975,848	133,307	274,931	2,834,224	Cash,Rec	3,121,579
Renewals and Replacements	(521,387)	1,168,319	560,709	86,223	Cash	4,067,706
Retirement of Indebtedness	2,728,000	6,406,535	6,438,849	2,695,686	Cash,Rec	6,684,766
Investment in Plant	173,927,336	8,653,857	904,899	181,676,294	Eq	112,247,714
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 28,214,007	109,888,618	108,840,622	29,262,003	Cash,Inv,Rec	35,339,112
Loan Fund	5,122,351	69,312	54,296	5,137,367	Cash,Rec	4,908,888
Endowment and Similar Funds	4,213,115			4,213,115	Inv	4,213,115
Plant Fund	169,052,661	18,547,892	35,367,274	152,233,279	Cash,Inv,Rec	264,561,592
Agency Fund	186,510	391,222	426,448	151,284	Cash	154,749
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 14,297,093	65,828,536	50,624,875	29,500,754		
Designated Fund	4,161,292	9,495,039	9,286,965	4,369,366		
Endowment	199,762			199,762		
	<u>18,658,147</u>	<u>75,323,575</u>	<u>59,911,840</u>	<u>34,069,882</u>	Cash, TI, Rec, Inv	105,589,900
<u>Other Funds:</u>						
General Operating Fund	16,202,078	18,107,999	18,113,159	16,196,918	Cash,TI,Rec,Inv,Land,Bldg,Eq	19,704,025
Designated Fund	44,232,240	35,292,010	28,529,109	50,995,141	Cash,TI,Rec,Inv,Land,Bldg,Eq	91,477,454
Auxiliary Fund	4,614,035	12,201,217	12,787,673	4,027,579	Cash, Rec	5,415,437
Restricted and Loan Fund	163,407,589	8,553,151	11,348,422	160,612,318	Cash,TI,Rec,Inv,Land,CWIP,Bldg,Eq	181,582,696
Plant Fund	14,167,060	4,344,347	4,318,664	14,192,743	Cash,Rec,Inv,Land,CWIP,Bldg,Eq	16,706,480
West Plains Fund						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 50,362,706	60,816,147	56,716,744	54,462,109	Cash,TI,Inv,Rec	60,093,722
Current Funds - Restricted	3,947,879	14,364,838	7,464,368	10,848,349	Cash,Rec	7,244,753
Plant Fund	15,696,238	1,408,130	7,584,365	9,520,003	Cash,TI,Rec,CWIP	130,797,433
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (1,128,576)	1,395,754	1,769,993	(1,502,815)	Cash,TI,Rec,Inv	752,465
Restricted Funds	97,853	271,663	287,804	81,712	Cash,TI,Rec,Inv	130,448

See page 110 for explanation of footnotes.



**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:</b>						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 74,377,792	615,973,729	502,155,432	188,196,089	Cash	188,196,088
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
Albany Regional Center	\$ 197,958	1,813,618	1,818,226	193,350	Cash	193,350
Bellefontaine Habilitation Center	311,074	2,011,642	2,124,217	198,499	Cash	198,499
Central Missouri Regional Center	195,163	4,165,082	4,119,055	241,190	Cash	241,190
Cottonwood Residential Treatment Center	828	8,850	8,842	836	Cash	836
Fulton State Hospital	337,217	2,724,589	2,656,896	404,910	Cash	404,910
Hannibal Regional Center	258,150	2,615,684	2,661,198	212,636	Cash	212,636
Hawthorn Children's Psychiatric Hospital	15	4,540	2,187	2,368	Cash	2,369
Higginsville Habilitation Center	148,546	1,460,820	1,436,963	172,403	Cash	172,404
Joplin Regional Center	543,333	2,457,005	2,704,099	296,239	Cash	296,239
Kansas City Regional Center	660,798	9,447,451	9,250,658	857,591	Cash	857,591
Kirksville Regional Center	73,667	1,248,234	1,229,257	92,644	Cash	92,644
Marshall Habilitation Center	162,879	1,908,340	1,921,893	149,326	Cash	149,326
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	8,334	56,086	52,422	11,998	Cash	11,999
Total Donated Stock	11,475			11,475	CS	13,201
Mid-Missouri Mental Health Center	100	61,414	59,379	2,135	Cash	2,134
Missouri Sexual Offender Treatment Center	11,512	24,645	26,371	9,786	Cash	9,786
Nevada Habilitation Center	127,805	837,204	808,040	156,969	Cash	156,970
Northwest Mo. Pyschiatric Rehabilitation Center	138,557	705,448	702,133	141,872	Cash	141,873
Poplar Bluff Regional Center	220,658	2,204,671	2,185,414	239,915	Cash	239,915
Rolla Regional Center	293,561	2,177,508	2,064,709	406,360	Cash	406,360
Sikeston Regional Center	204,589	1,604,144	1,610,580	198,153	Cash	198,153
Southeast Mo. Mental Health	177,922	2,102,129	2,053,402	226,649	Cash	226,650
Southeast Mo. Residential Services	34,352	410,307	419,284	25,375	Cash	25,376
Southwest Mo. Mental Health	11,452	360,520	350,718	21,254	Cash	21,253
Springfield Regional Center	343,901	2,509,243	2,541,243	311,901	Cash	311,901
St. Louis Developmental Dis. Treatment Center	207,541	1,538,979	1,554,060	192,460	Cash	192,459
St. Louis Regional Center	595,607	6,853,416	6,778,666	670,357	Cash	670,357
St. Louis Psychiatric Rehabilitation Center	436,292	3,332,176	3,352,477	415,991	Cash	415,991
Western Missouri Mental Health	29,530	445,920	423,520	51,930	Cash	51,929
<b>DEPARTMENT OF NATURAL RESOURCES:</b>						
Division of State Parks-Maintenance Resource	\$ 107,191	106,876	106,929	107,138	Cash	107,138

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>OFFICE OF ADMINISTRATION:</b>						
KC and St. Louis Earnings Tax Account	\$ 147,937	2,117,339	2,124,464	140,812	Cash,Repo	140,812
Missouri Savings Bond Account	14,873	340,400	341,452	13,821	Cash	13,822
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,899	282,414,615	282,414,633	3,881	Cash	3,881
MO State Employees Deferred Comp. Fund	33,561	71,961,701	71,945,567	49,695	Cash	49,695
State of MO Cafeteria Plan Account	14,947	175,903	176,939	13,911	Cash	13,911
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 158,058	2,645,437	2,655,314	148,181	Cash	148,181
Fiduciary Residents Cash Fund	10,218	69,036	79,254	0	Cash	
Veterans' Home Foundation	400,623	329,741	292,992	437,372	Cash,Rec,CS	437,372
Mo. Veterans' Home, Mexico:						
Assistance League	383,804	159,529	156,612	386,721	Cash,CS	386,721
Residents Cash Fund	115,162	3,038,383	3,072,071	81,474	Cash	81,474
Fiduciary Residents Cash Fund	11,973	58,936	68,018	2,891	Cash	2,891
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	568,784	98,606	63,941	603,449	Cash,CD,TI	603,449
Residents Cash Fund	145,766	3,628,436	3,573,429	200,773	Cash	3,573,429
Fiduciary Residents Cash Fund	0	50,464	48,994	1,470	Cash	1,470
Mo. Veterans' Home, St. James:						
Assistance League	198,176	152,327	201,446	149,057	Cash,CD,	149,057
Residents Cash Fund	248,662	2,983,114	2,990,265	241,511	Cash	241,511
VA Fiduciary Fund	0	40,964	40,509	455	Cash	455
Social Security Beneficiaries Account	0	71,038	71,038	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	484,105	5,202,274	5,182,884	503,495	Cash	503,494
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	73,917	800,427	778,145	96,199	Cash	96,199
Mo. Veterans' Cemetery, Springfield:	20,488	8,441	3,200	25,729	Cash	25,730
Mo. Veterans' Commission, Cameron:						
Assistance League	49,938	77,540	55,566	71,912	Cash,CD	71,912
Residents Cash Fund	121,746	1,015,277	971,598	165,425	Cash	165,425
Fiduciary Fund	29,653	90,123	77,167	42,609	Cash	42,609
Mo. Veterans' Commission Foundation, Inc.	34,242	24,835	19,285	39,792	Cash	39,792

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System	\$ 6,431,033,445	959,495,606	406,791,367	6,983,737,684	Cash,Rec,TI,Eq	8,371,329,155
Judicial Plan	48,534,166	28,339,185	19,144,417	57,728,934	Cash,Rec,TI,Eq	69,030,258
Mo. State Employees Medical Care Plan,	336,645	26,936,861	26,902,935	370,571	Cash,Rec,TI	3,023,872
Life and LTD Insurance Program	23,738,856,296	3,168,659,111	1,303,986,756	25,603,528,651	Cash,Rec,TI,Eq,Pre Exp	28,923,974,740
Public School Retirement System of Missouri						
Non-Teacher School Employee Retirement	2,068,647,166	327,395,561	109,062,889	2,286,979,838	Cash,Rec,TI,Eq,Pre Exp	2,607,009,114
System of Missouri						
<b>DEPARTMENT OF REVENUE (c)</b>						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Family Support Trust Fund	\$ 16,184,809	375,647,428	391,832,237	0		
Division of Youth Services:						
Northeast Community Treatment	310	949	851	408	Cash,Inv	407
Center Canteen Fund	31			31	Cash	31
Babler Lodge Canteen Fund	568	913	982	499	Cash	499
W.E. Sears Youth Center	206	132		338	Cash	337
Excel School Canteen Fund						
<b>DEPARTMENT OF TRANSPORTATION:</b>						
Local Fund	\$ 19,212,610	4,169,792	13,953,161	9,429,241	Cash,TI	9,429,241
Insurance Plan-Cash	23,800,231	487,885,083	509,326,755	2,358,559	Cash	2,358,559
Insurance Plan-Investments	8,906,280	387,176,439	364,053,530	32,029,189	FA	32,029,189
Insurance Plan-Accrued Interest	9,688	456,528	281,740	184,476	FA	184,476
Insurance Plan-Receiveables	131,934	12,726,316	12,774,542	83,708	Rec	83,708
Insurance Plan-CD	0	100,912		100,912	CD	100,912
Self Insurance Plan-Cash	0	35,298,587	33,676,058	1,622,529	Cash	1,622,528
Self Insurance Plan-Investments	40,256,050	15,639,825	8,199,850	47,696,025	FA	47,696,025
Self Insurance Plan-Escrow	198,420	8,913		207,333	FA	207,333
Self Insurance Plan-Receiveables	285,070	1,383,625	1,297,471	371,224	FA	371,224
Finance Corporation-Highway	12,289,773	96,614,173	96,124,758	12,779,188	Cash,FA	12,779,188
Finance Corporation-Transit	28,669,225	905,143,443	898,397,219	35,415,449	Cash,FA	34,415,449
Finance Corporation-Transportation	35,259,839	2,950,653	7,417,071	30,793,421	Rec,FA	30,793,421

See page 110 for explanation of footnotes.

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2006**

Name of Fund or Source	Balance June 30, 2005	Receipts	Expenditures	Balance June 30, 2006 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>STATE TREASURER'S OFFICE:</b>						
Special Obligation Refunding Bond:						
Depreciation and Replacement BPB A2001:	\$ 1,024,010	43,903	24,010	1,043,903	Repo	1,043,903
Const JCCC	4,255,013	133,665	2,574,940	1,813,738	Repo	1,813,737
Const WMMHC	135,654	4,468	92,258	47,864	Repo	47,864
Const DNR Building	279,617	5,614	279,630	5,601	Repo	5,601
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<u>\$ 33,856,828,293</u>	<u>9,086,967,026</u>	<u>6,360,685,843</u>	<u>36,583,109,476</u>		<u>43,443,850,400</u>

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of their independent audits. The balances at June 30, 2005, are final audited balances for the year then ended and are reported in the Department of Revenue's Fiscal Year 2005 Annual Financial Report.

(b) TI - Temporary Investments

Rec - Accounts Receivable  
Inv - Inventories  
Bldg - Buildings  
Repo - Repurchase Agreement  
CWIP - Construction Work In Progress

Eq - Equipment  
CD - Certificate of Deposit  
CS - Common Stock

FA - Federal Agency Securities  
TN - Treasury Note  
TB - Treasury Bill

Pre-Exp - Prepaid Expenses

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-state Funds Financial Schedule beginning on page 34.