

# Missouri Department of Revenue

# Financial and Statistical Report

Fiscal Year Ended June 30, 2008



# Missouri Department of Revenue

## Financial and Statistical Report Fiscal Year Ended June 30, 2008



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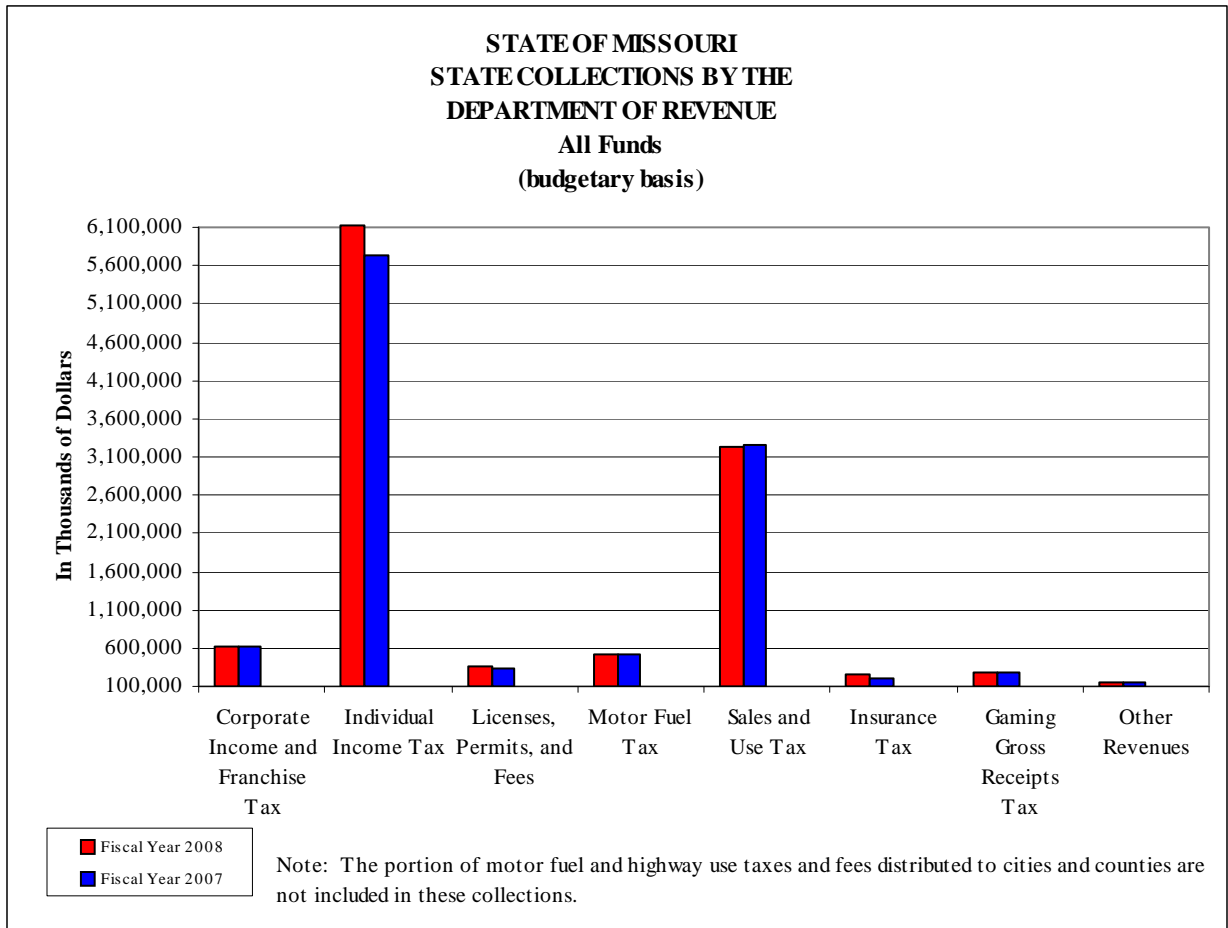
## REPORTING ENTITY

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 General Assembly for Fiscal Year 2008 was 1,394.71, with an operating budget of \$75 million.

## COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Missouri Department of Revenue (Department) totaled \$11.5 billion in Fiscal Year 2008, an increase of 3.5 percent over Fiscal Year 2007. The Department collected 97 percent of the state's General Fund collections and 53 percent of state funds' collections. The graph below shows Department collections for all state funds.



## **REPORT REQUIREMENTS**

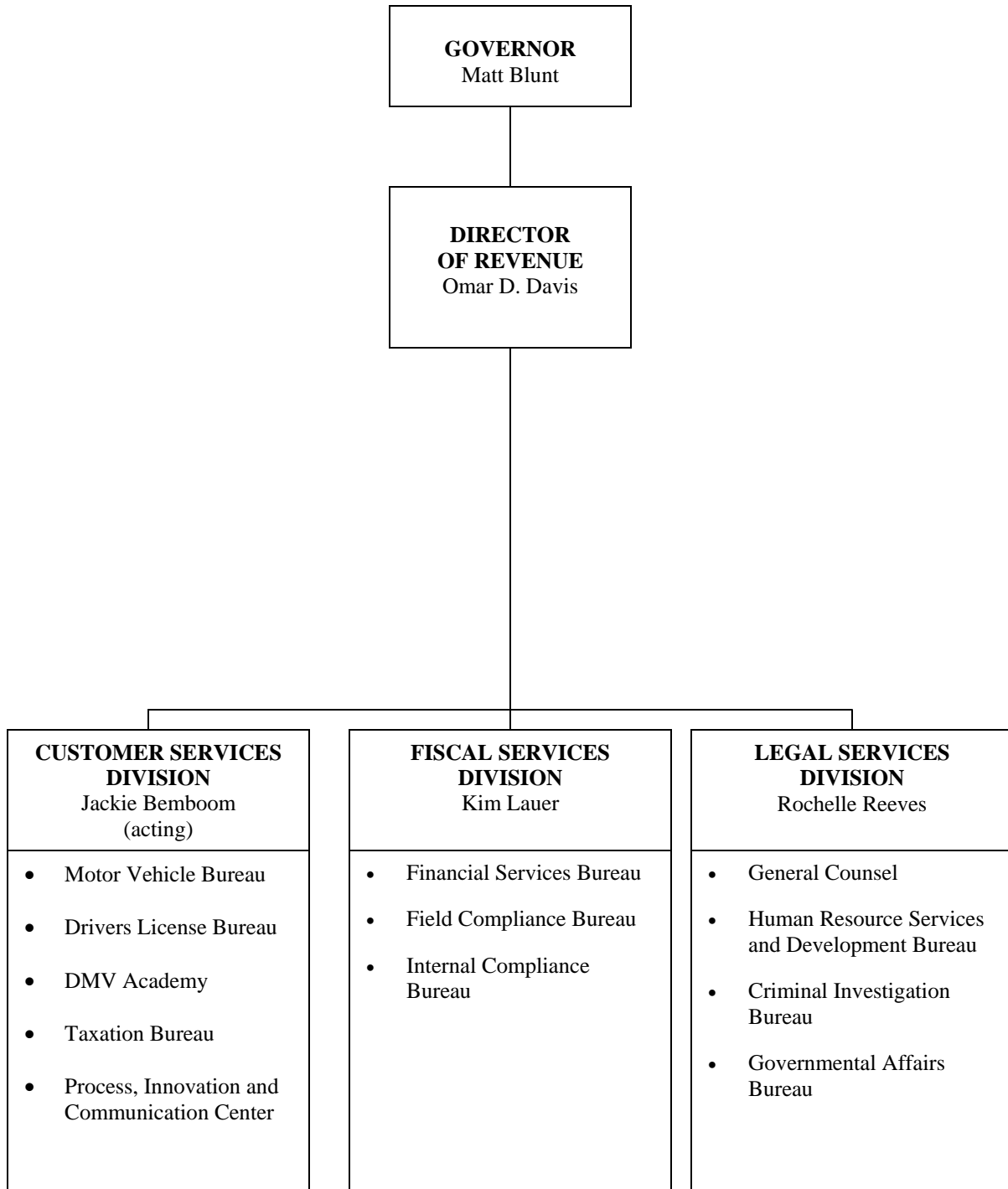
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

## **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). The report may be viewed online at [\*\*www.dor.mo.gov\*\*](http://www.dor.mo.gov).

# Department of Revenue

## Organizational Chart



# Missouri Department of Revenue

## Taxes Administered

Fiscal Year Ended June 30, 2008

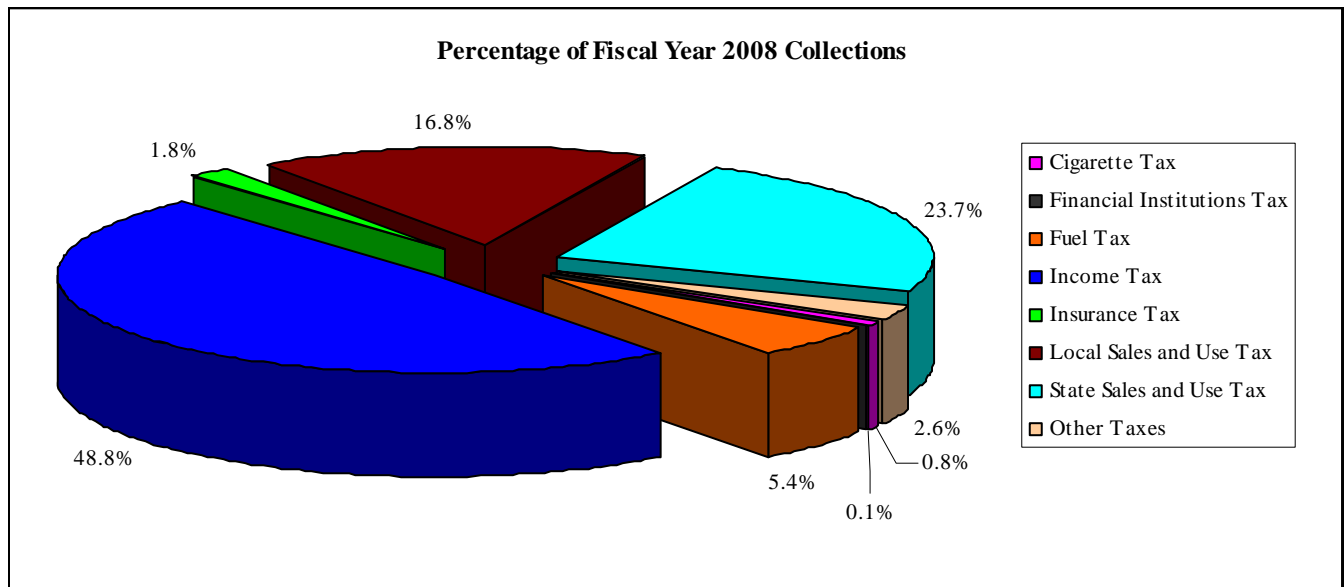
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



# SUMMARY OF TAXES ADMINISTERED

	FY08 Amount Collected	FY07 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$115,661,014	\$115,394,219	0.2 %
Financial Institutions Tax	13,571,410	9,544,007	42.2
Fuel Tax	742,177,802	744,154,322	-0.3
Income Tax	6,732,576,614	6,368,529,819	5.7
Insurance Tax	255,299,419	213,639,116	19.5
Local Sales and Use Tax	2,311,806,597	2,206,008,170	4.8
State Sales and Use Tax	3,266,917,096	3,317,153,244	-1.5
Other Taxes	362,295,945	354,114,033	2.3
<b>Total Collections</b>	<b>\$13,800,305,897</b>	<b>\$13,328,536,930</b>	<b>3.5 %</b>

*Fiscal Year 2007 State Sales and Use Tax was restated.*





# 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.

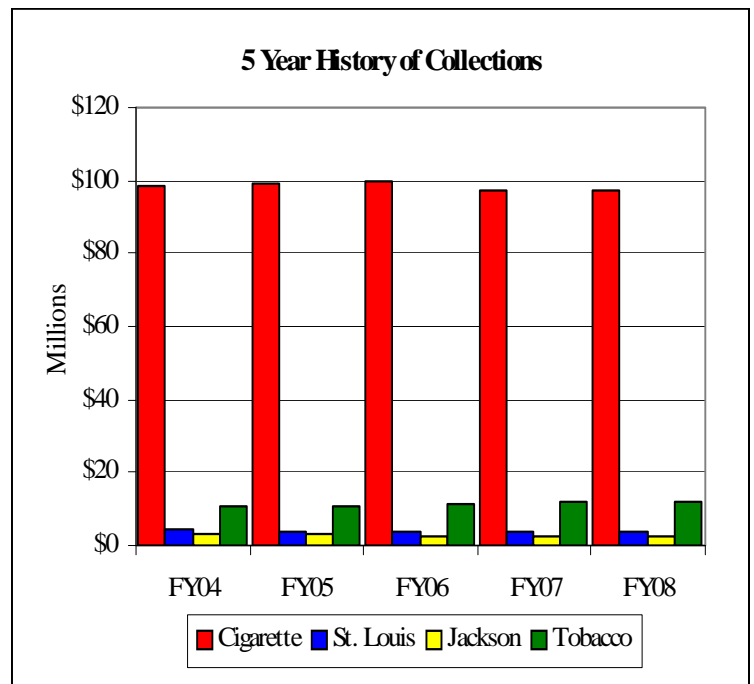
### Jackson County Cigarette Tax

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.

Tax Type	FY08 Amount Collected	Percent Increase/ Decrease from FY07
Cigarette	\$97,150,389	0.2 %
St. Louis County	3,660,492	-2.2
Jackson County	2,635,311	-5.0
Tobacco Products	12,214,822	2.5
<b>Total Collections</b>	<b>\$115,661,014</b>	<b>0.2 %</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.

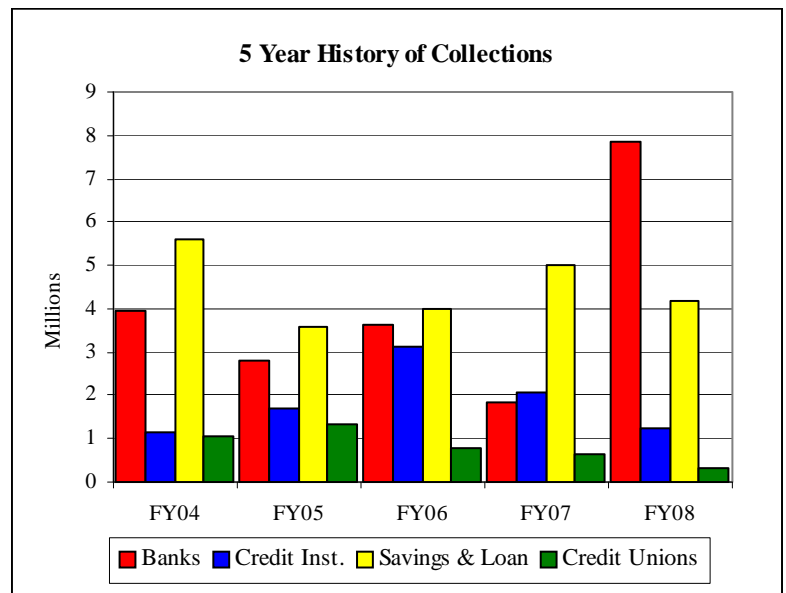
## Savings and Loan Associations

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>FY08 Amount Collected</u>	<u>Percent Increase/ Decrease from FY07</u>
Banks	\$7,831,428	324.6 %
Credit Institution	1,247,111	-39.3
Savings & Loan	4,187,535	-16.4
<u>Credit Unions</u>	<u>305,336</u>	<u>-52.1</u>
<b><u>Total Collections</u></b>	<b><u>\$13,571,410</u></b>	<b><u>42.2 %</u></b>



# FUEL TAX

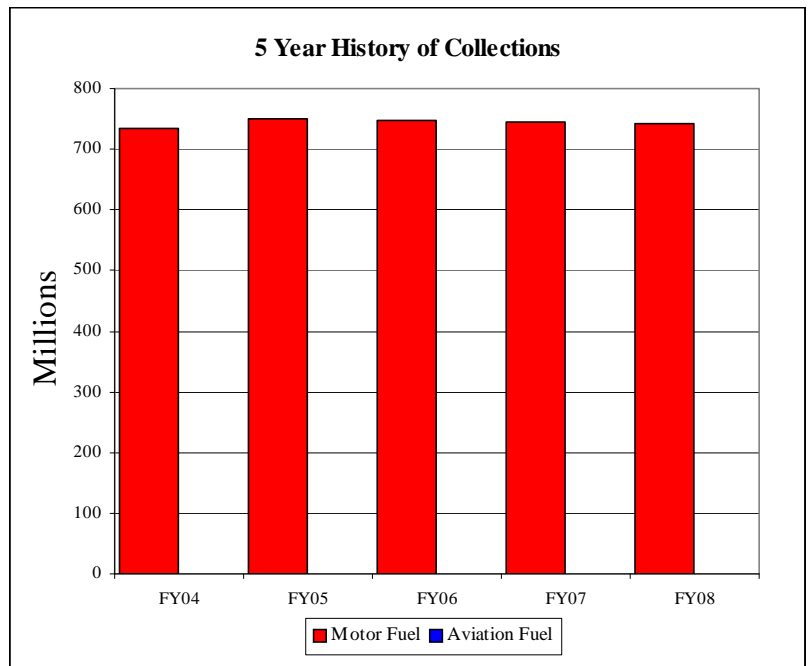
## Aviation Fuel

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

## 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.

<u>Tax Type</u>	<u>FY08 Amount Collected</u>	<u>Percent Increase/ Decrease from FY07</u>
Aviation Fuel	\$343,894	2.2 %
Motor Fuel	741,833,908	-0.3
<b><u>Total Collections</u></b>	<b><u>\$742,177,802</u></b>	<b><u>-0.3 %</u></b>



# 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.

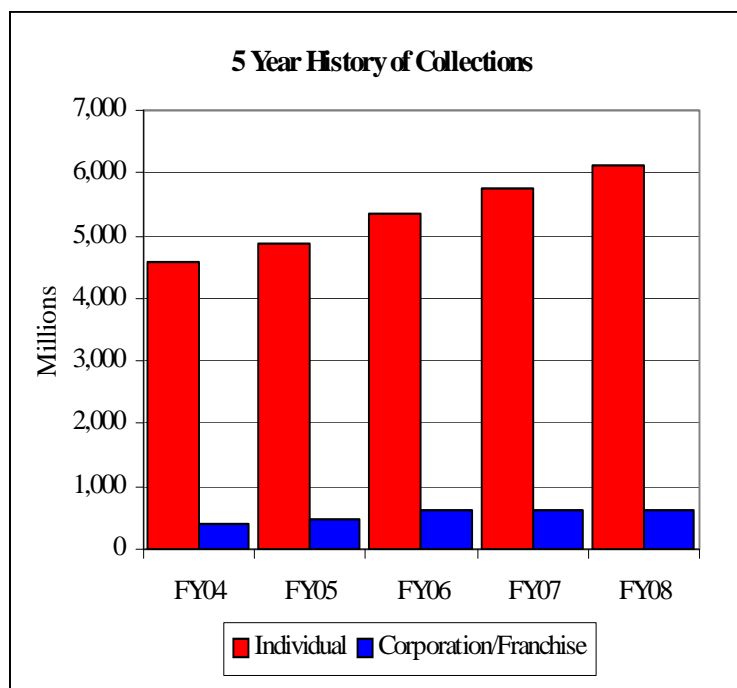
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

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	FY08 Amount Collected	Percent Increase/ Decrease from FY07
<b>Individual</b>		
Declarations	\$860,454,315	11.5 %
Fiduciary	72,105,853	34.4
Returns	804,487,527	4.0
Withholding	4,373,125,413	6.0
College Job Training	4,362,608	-12.3
College Job Retention	4,554,842	-13.7
<b>Subtotal</b>	<b>\$6,119,090,558</b>	<b>6.7 %</b>
<b>Corporation/Franchise</b>		
Declarations	\$376,928,280	0.4 %
Returns	236,557,776	-7.7
<b>Subtotal</b>	<b>\$613,486,056</b>	<b>-2.9 %</b>
<b>Total Collections</b>	<b>\$6,732,576,614</b>	<b>5.7 %</b>



# INSURANCE TAX

## Captive Insurance

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo.

The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is to the General Fund.

## 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.

## 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

This 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 tax is to the General Fund. Disposition of the interest and penalties is to the State Schools Money Fund.

Tax Type	FY08 Amount Collected	Percent Increase/ Decrease from FY07
Captive Insurance	\$39,600	100.0 %
Premium (Foreign)	209,554,552	5.2
Premium (Domestic)	6,026,318	-23.9
Surplus Lines	25,732,580	13,199.3
Workers Compensation	13,945,412	121.7
Second Injury	957	-96.6
<b>Total Collections</b>	<b>\$255,299,419</b>	<b>19.5 %</b>

Executive Order 07-06 transferred the collection of the surplus lines tax function from the Missouri Department of Insurance, Financial Institutions, and Professional Registration to the Department of Revenue effective August 28, 2007. Prior to the Executive Order, the Department of Revenue was responsible for the collection of interest and penalties.

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

# INSURANCE TAX

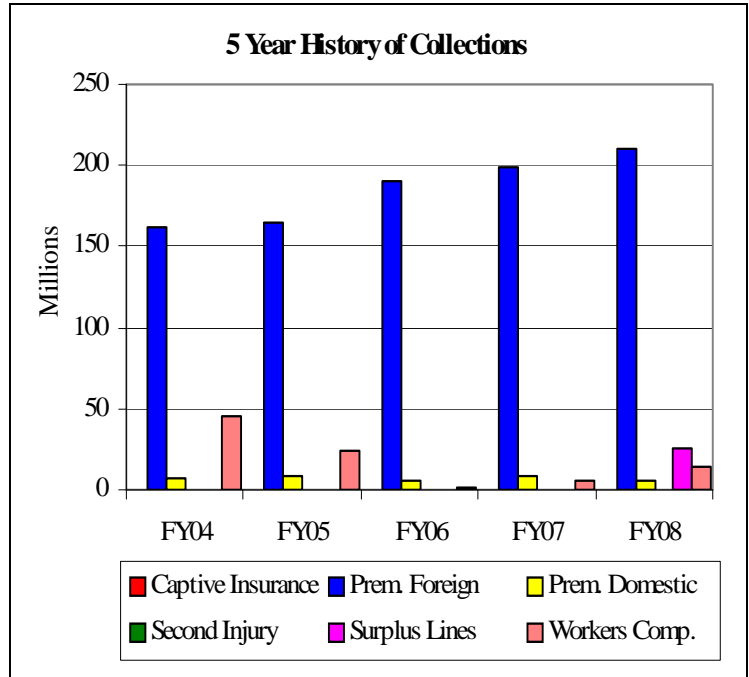
## (continued)

### 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 1 percent for calendar year 2007 and 1 percent for calendar year 2008. 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. Department of Revenue collections in Fiscal Year 2008 are the result of amended returns.



# 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. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

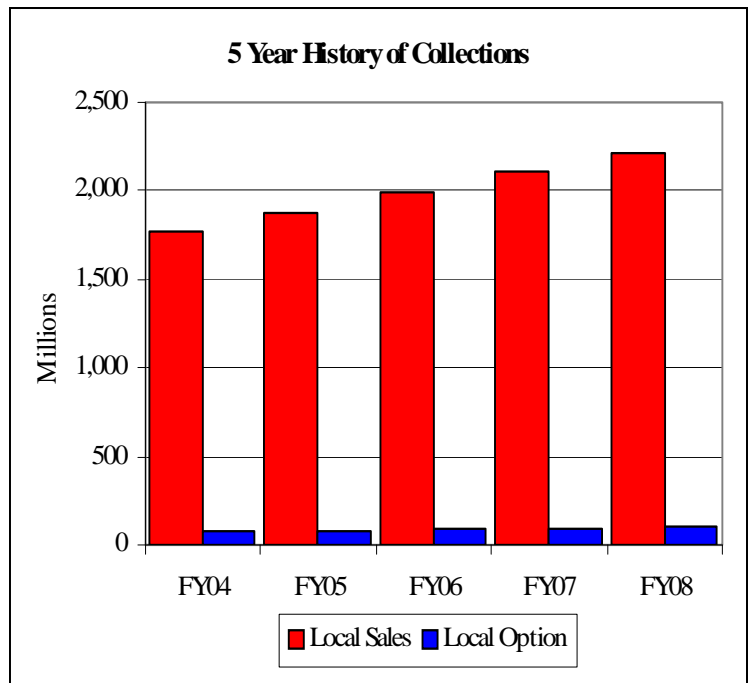
Tax Type	FY08 Amount Collected	Percent Increase/ Decrease from FY07
Local Sales	\$2,212,091,138	4.7 %
Local Option Use	99,715,459	7.4
Local Use	0	-100.0
<b>Total Collections</b>	<b>\$2,311,806,597</b>	<b>4.8 %</b>

## 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 General Assembly 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 \$10 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.

Tax Type	FY08 Amount Collected	Percent Increase/ Decrease from FY07
General	\$1,973,768,894	-0.3 %
Aviation Jet Fuel	7,413,601	14.6
Conservation		
State Sales and Use	92,454,016	1.5
Motor Vehicle Sales	10,491,063	-14.6
Education		
State Sales and Use	735,849,946	0.6
Motor Vehicle Sales	67,531,342	-17.0
Highway Use	67,059,230	-3.1
Parks and Soils		
State Sales and Use	73,961,481	1.5
Motor Vehicle Sales	8,392,881	-14.6
Vehicle	229,994,642	-12.7
<b>Total Collections</b>	<b>\$3,266,917,096</b>	<b>-1.5 %</b>

*Fiscal Year 2007 collections were restated.*

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.

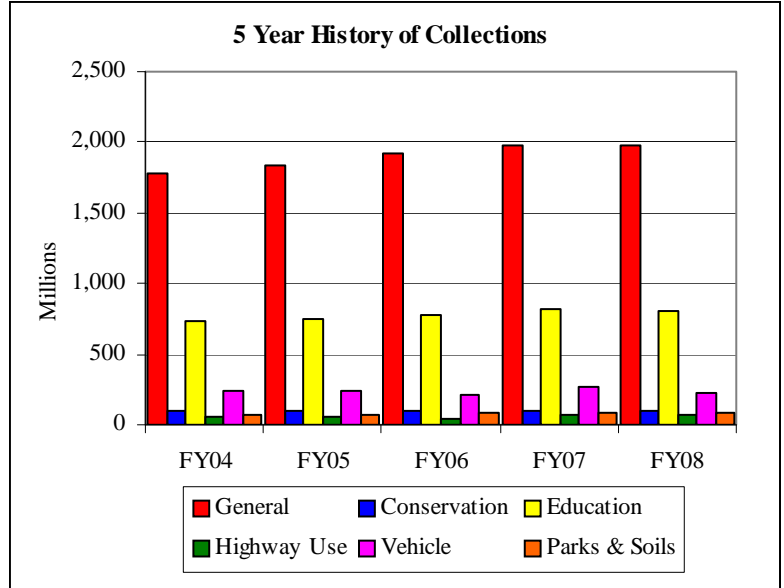
## Parks, Soils, and Water Sales and Use Tax

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,

*Fiscal Year 2004-2007 collections were restated.*



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 99 percent to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state and 1 percent to the General Fund. Seventy percent of the counties share 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.

<u>Tax Type</u>	<u>FY08 Amount Collected</u>	<u>Percent Increase/ Decrease from FY07</u>
County Private Car	\$4,152,693	16.9 %
Estate	3,451,099	-42.2
Gaming Receipts	325,746,397	2.4
Property	28,945,756	9.7
<b><u>Total Collections</u></b>	<b><u>\$362,295,945</u></b>	<b><u>2.3 %</u></b>

## Estate Tax

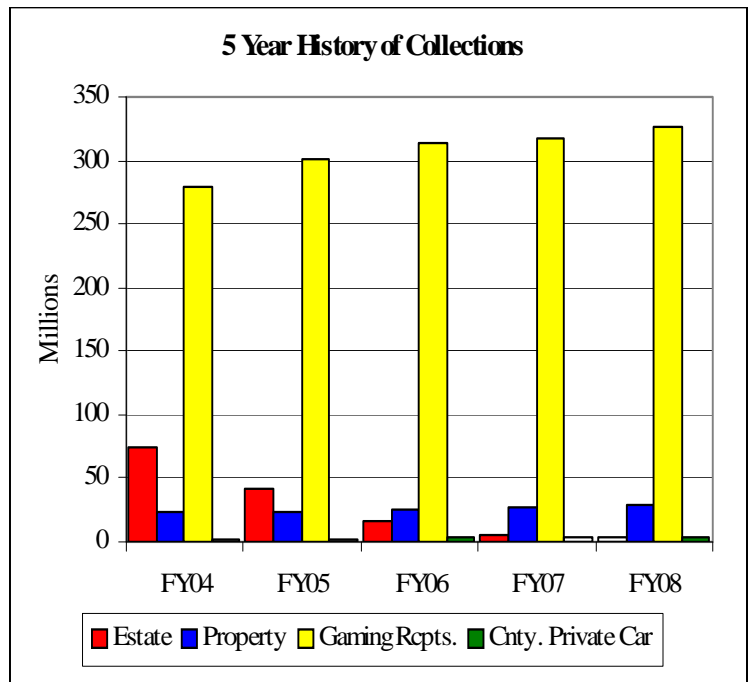
This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

## 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

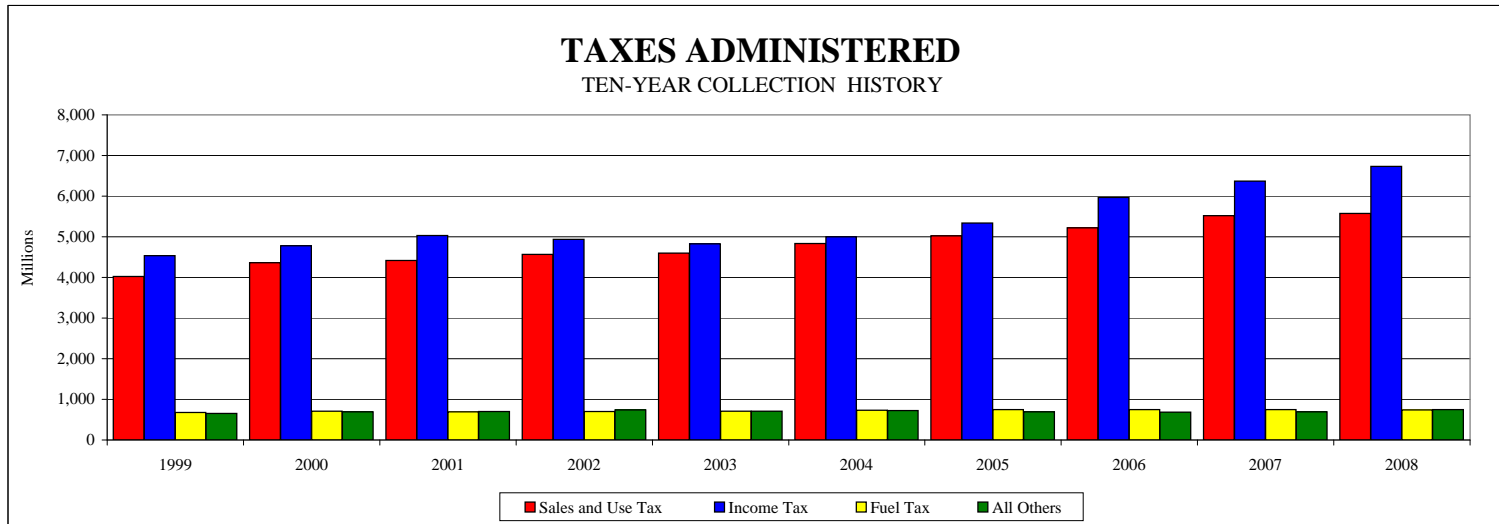
This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.



**DEPARTMENT OF REVENUE  
COLLECTION HISTORY OF TAXES ADMINISTERED  
FOR THE LAST TEN FISCAL YEARS (1999 - 2008)**

TAX	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
<b>Cigarette Tax</b>	\$ 115,661,014	115,394,219	118,205,378	117,161,445	116,753,263	115,285,370	113,827,189	115,390,098	119,608,106	120,342,908
<b>Financial Institutions Tax</b>	13,571,410	9,544,007	11,514,082	9,424,461	11,762,422	12,606,377	11,842,756	11,665,071	13,279,856	10,741,303
<b>Fuel Tax</b>	742,177,802	744,154,322	746,887,976	749,671,062	734,484,865	712,224,732	700,688,034	690,733,310	706,086,703	679,111,432
<b>Income Tax</b>	6,732,576,614	6,368,529,819	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
<b>Insurance Tax</b>	255,299,419	213,639,116	197,876,471	198,207,995	214,913,160	215,542,262	208,704,183	188,543,740	207,073,594	208,813,953
<b>Local Sales and Use Tax</b>	2,311,806,597	2,206,008,170	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
<b>State Sales and Use Tax</b>	3,266,917,096	3,317,153,244	3,134,827,683	3,075,820,029	2,990,126,281	2,857,287,766	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909
<b>Other Taxes</b>	362,295,945	354,114,033	356,781,685	368,655,879	379,916,650	365,871,796	402,040,699	387,776,547	349,371,560	316,581,468
<b>Total Tax Collections</b>	\$ 13,800,305,897	13,328,536,930	12,619,242,747	11,810,509,392	11,294,291,356	10,846,613,676	10,947,219,584	10,842,919,340	10,537,996,744	9,894,125,981

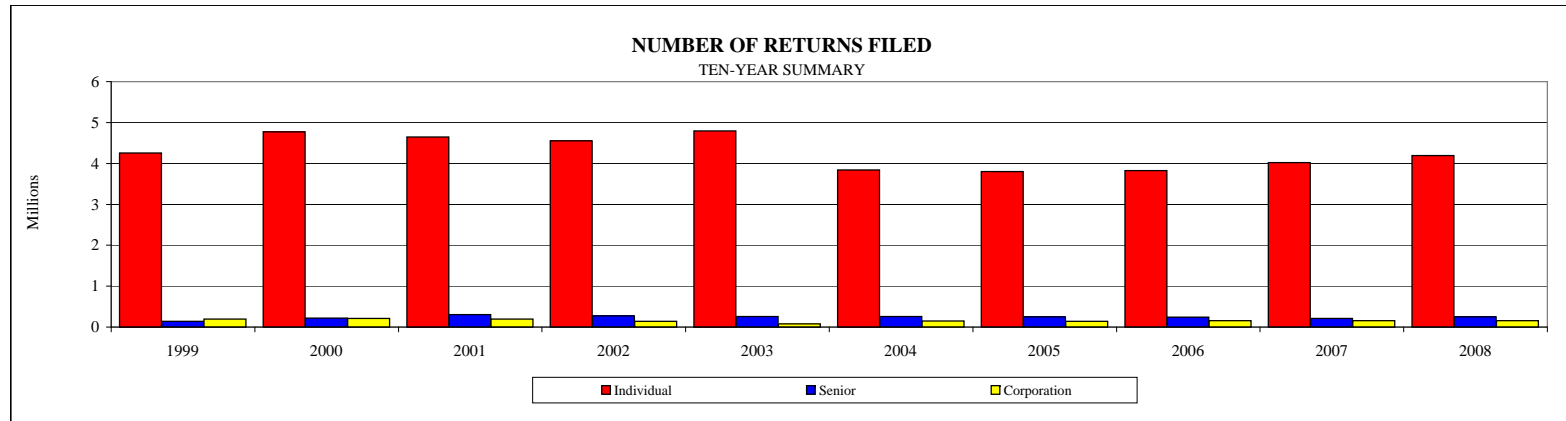
Fiscal Years 2004 thru 2007 State Sales and Use Tax is restated. Fiscal Years 1999 thru 2003 were not restated because detailed information is not available.



**DEPARTMENT OF REVENUE  
INCOME TAX SUMMARY OF ACTIVITIES  
FOR THE LAST TEN FISCAL YEARS (1999 - 2008)**

TRANSACTION TYPE	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
<b>INDIVIDUAL RETURNS:</b>										
Number Filed (all types) (a)	3,080,945	2,973,095	2,858,736	2,857,809	2,829,031	3,555,011	3,346,033	3,377,662	3,413,134	2,892,646
Amount of Refunds	\$885,277,959	\$790,170,940	\$757,506,613	\$750,352,003	\$755,452,424	\$755,619,020	\$693,200,705	\$599,717,549	\$595,291,915	\$404,118,195
<b>WITHHOLDING:</b>										
Number Filed (a)	1,057,508	1,000,872	924,096	911,209	960,715	1,197,834	1,154,980	1,210,791	1,302,759	1,315,752
Amount of Refunds	\$8,873,329	\$10,761,684	\$4,393,804	\$3,486,035	\$5,047,283	\$13,335,560	\$9,305,759	\$5,666,488	\$8,299,945	\$7,362,381
<b>FIDUCIARY:</b>										
Number Filed (b)	54,648	49,159	41,580	32,771	49,565	43,694	55,568	55,568	52,750	50,880
Amount of Refunds	\$5,911,391	\$7,923,097	\$11,258,098	\$2,741,550	\$3,039,569	\$3,034,278	\$3,640,106	\$1,279,148	\$1,181,538	\$1,722,790
<b>SENIOR CITIZENS TAX CREDITS (Includes Pharmaceutical Tax Credits):</b>										
Number of Claims Filed (a)	246,713	213,915	243,750	251,292	254,641	257,336	272,578	305,400	216,072	138,248
Amount of Refunds	\$100,164,994	\$93,118,747	\$96,092,375	\$99,597,933	\$95,761,841	\$100,917,481	\$149,587,723	\$177,433,230	\$56,834,420	\$52,351,206
<b>CORPORATION RETURNS:</b>										
Number Filed (a)	157,819	159,234	156,008	138,294	147,859	80,747	141,805	191,863	208,238	195,857
Amount of Refunds	\$150,611,603	\$172,367,321	\$195,724,137	\$145,011,199	\$116,499,019	\$172,195,167	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724
<b>TOTAL (Memorandum Only):</b>										
Number Filed (all types)	4,597,633	4,396,275	4,224,170	4,191,375	4,241,811	5,134,622	4,970,964	5,141,284	5,192,953	4,593,383
Amount of Refunds (all types)	\$1,150,839,276	\$1,074,341,789	\$1,064,975,027	\$1,001,188,720	\$975,800,136	\$1,045,101,506	\$1,015,272,499	\$922,460,188	\$851,133,581	\$638,346,296

(a) Fiscal Year 2004 -2007 numbers were restated.  
(b) Fiscal Year 2006 and 2007 numbers were restated.



# Missouri Department of Revenue

## Fees Administered

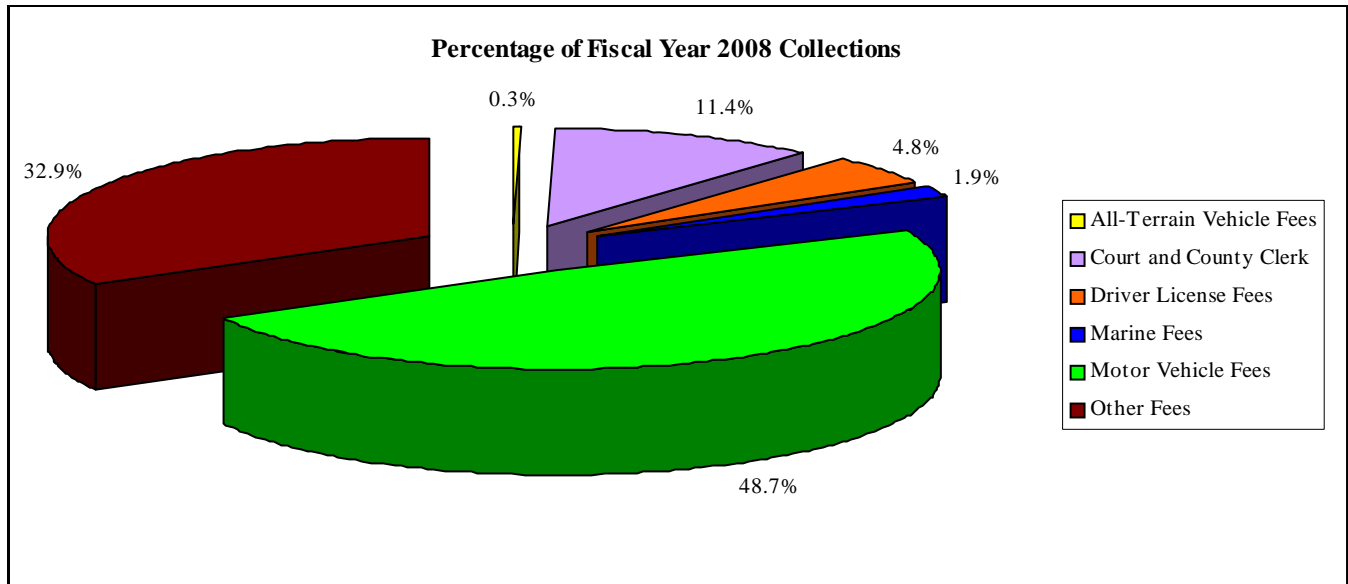
Fiscal Year Ended June 30, 2008

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2008 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



# SUMMARY OF FEES ADMINISTERED

	FY08 Amount Collected	FY07 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$1,341,082	\$1,514,606	-11.5 %
Court and County Clerk and Recorder Fees	47,879,900	48,896,601	-2.1
Driver License Fees	19,963,967	21,203,573	-5.8
Marine Fees	7,862,498	8,688,769	-9.5
Motor Vehicle Fees	204,013,726	213,863,713	-4.6
Other Fees	137,946,452	139,960,335	-1.4
<b>Total Collections</b>	<b>\$419,007,625</b>	<b>\$434,127,597</b>	<b>-3.5 %</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

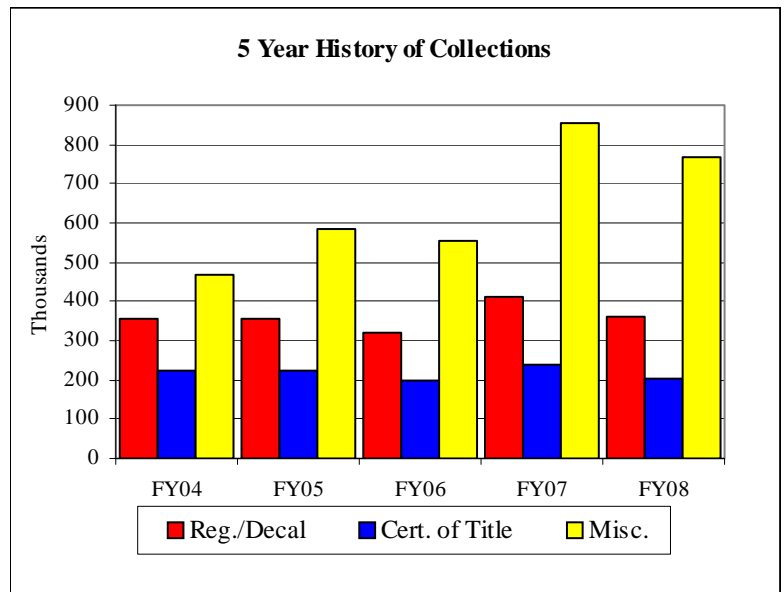
This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

## Miscellaneous Fees/Penalties

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

Fee Type	Rate	FY08 Amount Collected	Percent Increase/ Decrease from FY07
Certificate of Title	Variable	\$205,211	-14.0 %
Grade Crossing	\$0.25	8,524	-16.0
Reg./Decal	10.00	361,845	-11.8
Misc./Penalties	Variable	765,502	-10.5
<b>Total Collections</b>		<b>\$1,341,082</b>	<b>-11.5 %</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 Victims' 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 85, 91 and 92, 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	FY08 Amount Collected	Percent Increase/ Decrease from FY07
Assoc/Probate	Variable	\$3,669,610	-5.7 %
Circuit Clerk	Variable	9,791,499	-1.2
Court Automation	\$7.00	5,677,622	6.6
Crime Victims'	Variable	11,446,951	0.1
DNA Profiling	15.00/30.00	1,477,609	3.0
Domestic Relations	3.00	226,567	2.1
Drug Test Lab	Variable	346,959	17.6
Head Injury	2.00	739,751	-2.1
Indep. Living Center	0.50	371,454	-2.6
Merchant License	5.00	7,350	-5.1
Missouri CASA	2.00	81,763	0.9
Motorcycle	2.75 to 20.00	369,728	-2.2
Pros. Attorney	0.50	725,543	-4.3
Putative Father	50.00	119,515	-11.0
Recorders	Variable	10,712,415	-11.1
School Building	Variable	1,374,134	28.9
<u>Spinal Cord Injury</u>	<u>2.00</u>	<u>741,430</u>	<u>-3.9</u>
<b><u>Total Collections</u></b>		<b><u>\$47,879,900</u></b>	<b><u>-2.1 %</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.

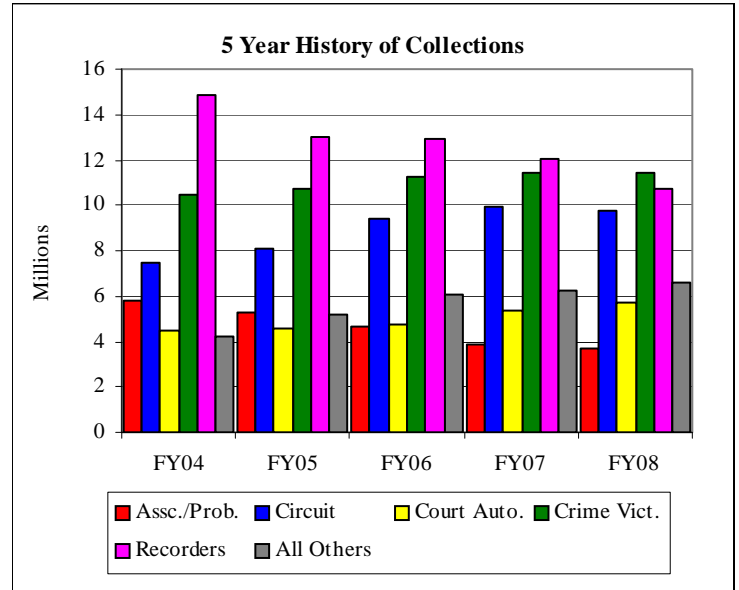
The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

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 Sections 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*	FY08 Amount Collected	Percent Increase/ Decrease from FY07
CDL	\$25.00	\$933,002	-2.4 %
Driver License			
Operator	7.50/15.00	9,881,414	-11.6
Chauffeur	15.00/30.00	1,892,875	-1.0
Commercial	20.00/40.00	2,214,993	-2.2
Motorcycle	7.50/15.00	1,730	-18.0
ID Card	3.00/6.00	1,244,070	6.6
Instruction Permit	Variable	241,771	2.7
Organ Donor	1.00	132,244	7.9
Processing Fee	Variable	22,142	4.8
Reinstatement	Variable	3,215,047	2.2
Miscellaneous	Variable	184,679	-5.6
<b>Total Collections</b>		<b>\$19,963,967</b>	<b>-5.8 %</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 Sections 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

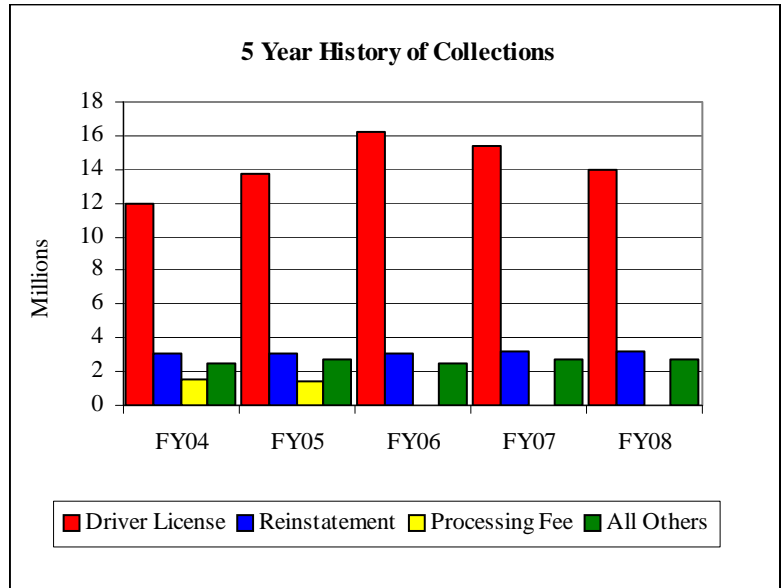
This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program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

## 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 License 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.

# 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 Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Fee Type	Rate	FY08 Amount Collected	Percent Increase/Decrease from FY07
Certificate of Title	Variable	\$506,602	-25.4 %
Processing Fee*	Variable	82,029	-6.7
Reg./Decal	Variable	7,072,029	-8.0
Miscellaneous	Variable	201,838	-15.1
<b>Total Collections</b>		<b>\$7,862,498</b>	<b>-9.5 %</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 Fuel Tax and Bond Non-State Fund (25 percent), which distributes its portion to the cities and counties.

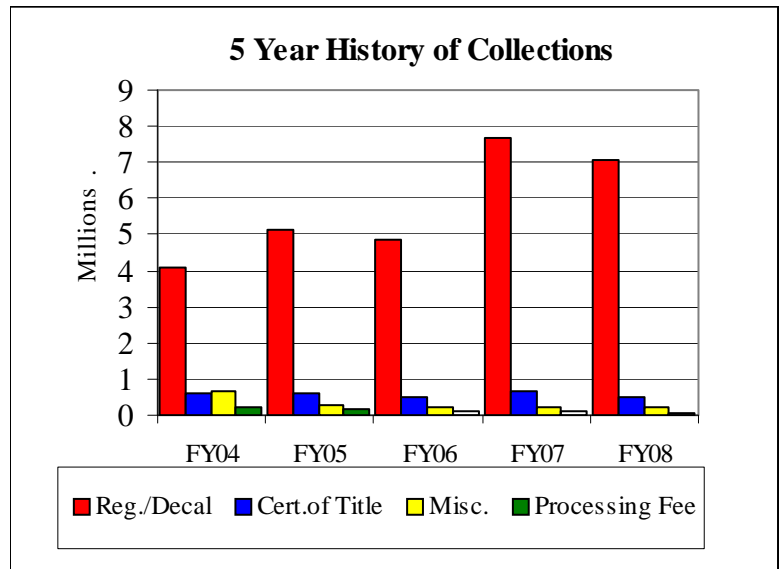
*\*Processing Fee includes all-terrain vehicles and manufactured housing transactions, as a breakout is not available.*

## 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 Sections 306.030 and 306.535, RSMo. Disposition of the first two million dollars collected annually is to the General Fund. Fees collected in excess of two million dollars are deposited to the Missouri Water Patrol Fund

## Miscellaneous Fees

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



# 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

Fee Type	Rate	FY08 Amount Collected	Percent Increase/ Decrease from FY07
Alt. Fuel Decal	Variable	\$98,312	-11.9 %
Antiterrorism	\$15.00	3,976	6.6
Blindness Ed.	\$1.00	99,094	15.4
Certificate of Title	8.50	16,569,651	-11.4
Children's Trust	25.00	208,396	-6.9
Duplicate Plate	8.50	194,114	-67.2
Grade Cross	0.25	1,228,994	-19.3
Processing	Variable	2,594,451	-0.4
MV Trip Permit	Variable	3,670,918	-8.1
Registration	Variable	152,696,824	-3.4
Specialty Plate	5,000.00	19,850	98.5
World War II	10.00	24,758	-4.7
Misc.	Variable	26,604,388	-4.9
<b>Total Collections</b>		<b>\$204,013,726</b>	<b>-4.6 %</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

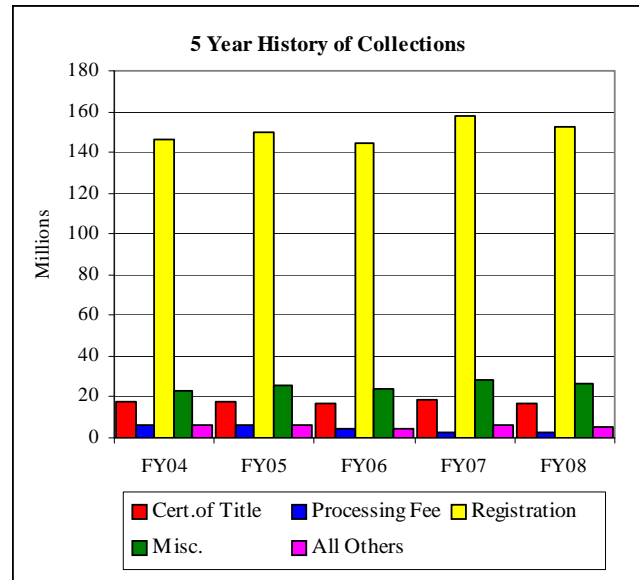
This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road 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.



## 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, driveway, 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.

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

# MOTOR VEHICLE FEES (continued)

## Specialty Plate

This is a fee the Department of Revenue collects from organizations submitting an application to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund.

## 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.



# 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.

## 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.

Fee Type	Rate	FY08 Amount Collected	Percent Increase/ Decrease from FY07
Battery	\$0.50	\$802,438	6.6 %
Boll Weevil	Variable	4,739,100	-22.9
Criminal Record	Variable	108,375	71.1
Gaming	2.00	100,887,660	-0.9
Income Tax	1,000.00	0	100.0
MV Commission	Variable	1,025,183	-1.1
Petroleum	Variable	2,529,258	0.1
Publication	Variable	1,932,420	11.0
Rural Electric	10.00	490	2.1
Storage Tank	100.00	23,608,574	-0.1
Tire	0.50	2,287,044	2.8
Tobacco	100.00	25,910	-4.0
<b>Total Collections</b>		<b>\$137,946,452</b>	<b>-1.4 %</b>

## 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.

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

# OTHER FEES (continued)

## Publication/Record Search Fee

This is a fee 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

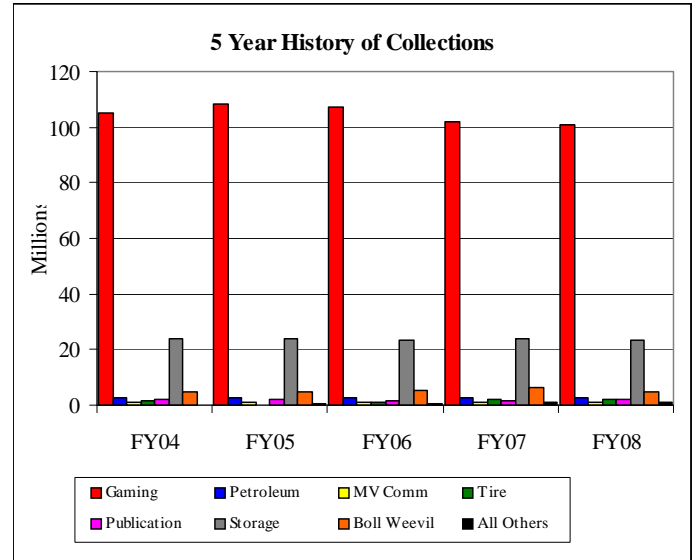
This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

## 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, and was reinstated by the General Assembly 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 Moneys Fund.



**DEPARTMENT OF REVENUE  
DRIVER LICENSE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2004 - 2008)**

	Fiscal Year				
	2008	2007	2006	2005	2004
Licenses Issued					
Operator	907,509	1,007,236	1,028,516	922,434	840,714
Chauffeur	74,560	75,002	87,906	71,936	60,441
Commercial	63,781	65,923	77,922	63,176	46,152
Motorcycle	138	164	159	123	96
Identification Cards	208,713	195,986	167,325	195,203	187,747
Instruction Permits	175,352	167,670	163,263	169,412	165,991
Organ Donor	73,895	97,998	86,659	114,252	116,038
Record Searches	873,904	857,530	801,508	850,456	833,634
Reinstatements	88,731	85,780	82,572	84,661	81,565
Miscellaneous					
License Applications	66,900	72,414	68,782	61,929	57,260
School Bus Permits (a)				6,451	7,398
Certified Records	4,957	5,702	5,454	4,487	4,874
Address Changes	25,093	24,905	22,397	28,521	23,935
Branch Processing Fees (b)	4,846	4,593	4,002	357,036	379,561
Other	206,000	221,351	216,817	265,178	255,233
<b>Total Driver License Transactions</b>	<u><u>2,774,379</u></u>	<u><u>2,882,254</u></u>	<u><u>2,813,282</u></u>	<u><u>3,195,255</u></u>	<u><u>3,060,639</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-3.74%</u></u>	<u><u>2.45%</u></u>	<u><u>-11.95%</u></u>	<u><u>4.40%</u></u>	<u><u>-19.26%</u></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 per Section 302.272, RSMo.
- (b) 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 (2004 - 2008)**

	Fiscal Year				
	2008	2007	2006	2005	2004
<b>Vehicle Registration</b>					
Passenger	3,355,207	3,464,180	3,143,832	3,336,448	3,254,099
Trucks	1,416,886	1,485,238	1,376,292	1,446,183	1,418,853
Buses	12,520	13,139	11,906	12,315	12,219
Motorcycles	140,063	142,718	110,349	112,524	101,362
Trailers	326,600	359,972	329,307	333,409	339,487
Recreational Vehicles	18,202	21,301	18,449	21,674	21,507
Replacement Plates/Tabs	75,346	81,953	73,026	85,064	86,870
Miscellaneous	1,020	9,094	16,755	17,001	17,997
<b>Titles</b>					
Original	1,638,160	1,809,046	1,525,432	1,703,780	1,726,053
Lienholder	645,800	650,127	631,518	743,073	688,613
Duplicate	128,303	130,280	106,149	106,005	94,837
Salvage	48,522	67,052	60,765	67,820	66,775
Repossessed	54,435	50,105	47,546	43,904	39,751
Quick Title Fee	133,077	228,963	315,310	308,766	314,081
Miscellaneous	16,578	19,838	18,891	21,927	21,268
<b>Temporary Permits</b>	431,107	537,519	546,496	555,668	550,680
<b>Miscellaneous</b>					
License Transfers	320,247	366,488	303,844	366,689	387,136
Code L	57	162	450	15,025	21,076
Plate Reservations	169,869	175,630	160,794	171,059	174,115
Dealer Plates	75,197	81,414	81,500	81,743	82,070
Record Searches	73,494	12,986	19,028	45,203	59,445
Penalty Fees	723,215	744,335	623,016	633,293	622,752
Disabled Placards	271,390	235,159	206,652	555,663	430,883
Internet Record Search /Inquiry					
Fees (a)	428,000	401,585	380,764	246,953	139,328
Branch Processing Fees (a)	982,282	982,905	922,357	2,136,564	2,178,710
Other	493,663	118,895	275,607	81,466	56,578
<b>Total Motor Vehicle Transactions</b>	<u>11,979,240</u>	<u>12,190,084</u>	<u>11,306,035</u>	<u>13,249,219</u>	<u>12,906,545</u>
<b>Percent Increase/Decrease from Prior Year</b>	<u>-1.73%</u>	<u>7.82%</u>	<u>-14.67%</u>	<u>2.66%</u>	<u>28.63%</u>

(a) 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 (2004 - 2008)**

	Fiscal Year				
	2008	2007	2006	2005	2004
<b>Marine Titles</b>					
Watercraft Original Title	62,857	60,522	41,075	51,371	51,665
Watercraft Duplicate Title	1,046	2,985	2,713	2,805	2,606
Outboard Motor Original Title	7,822	32,376	27,427	32,792	33,455
Outboard Motor Duplicate Title	488	1,400	1,278	1,388	1,315
Other	2,976	4,328	4,579	4,794	4,773
<b>Marine Registrations</b>					
Watercraft/Motorboat Decals	102,745	133,985	89,043	115,162	114,425
Outboard Motor Decals	21,887	30,465	22,759	27,801	28,138
Documented Vessels	6,883	4,931	5,552	5,246	4,621
<b>Miscellaneous</b>					
Replacement Decals	2,639	2,160	1,134	1,565	1,036
Dealer Registrations	2,459	3,070	3,151	3,226	3,703
Watercraft Numbers	10,650	17,783	14,294	18,512	17,973
Title Penalties	8,070	7,048	5,216	5,853	5,484
Boat Identification Plates	290	435	404	607	595
Other	1,070	246	197	203	961
<b>Total Marine Transactions</b>	<u>231,882</u>	<u>301,734</u>	<u>218,822</u>	<u>271,325</u>	<u>270,750</u>
Percent Increase/Decrease from Prior Year	<u>-23.15%</u>	<u>37.89%</u>	<u>-19.35%</u>	<u>0.21%</u>	<u>-0.20%</u>

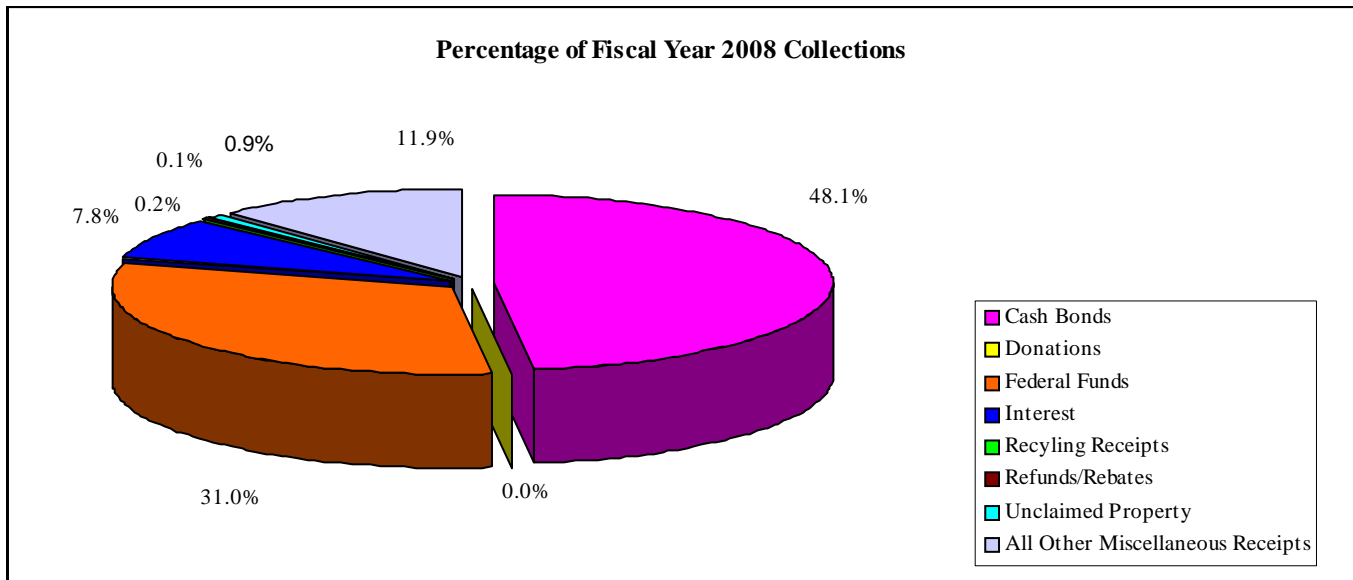
**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS (2004 - 2008)**

	Fiscal Year				
	2008	2007	2006	2005	2004
<b>Titles</b>	23,956	28,546	23,952	27,210	27,380
<b>Registration/Decals</b>	35,308	39,962	31,479	34,914	34,992
<b>Miscellaneous</b>	7,405	8,398	6,509	7,651	6,974
<b>Total All-Terrain Vehicle Transactions</b>	<u>66,669</u>	<u>76,906</u>	<u>61,940</u>	<u>69,775</u>	<u>69,346</u>
Percent Increase/Decrease from Prior Year	<u>-13.31%</u>	<u>24.16%</u>	<u>-11.23%</u>	<u>0.62%</u>	<u>10.00%</u>

# SUMMARY OF OTHER RECEIPTS

	FY08 Amount Collected	FY07 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$7,677,780	\$6,303,685	21.8 %
Donations	0	183	-100.0
Federal Funds	4,948,838	3,656,164	35.4
Interest	1,238,391	2,417,336	-48.8
Recycling Receipts	17,361	12,325	40.9
Refunds/Rebates	25,758	27,823	-7.4
Unclaimed Property	143,149	207,347	-31.0
All Other Miscellaneous Receipts	1,900,896	1,466,197	29.6
<b>Total Other Receipts</b>	<b>\$15,952,173</b>	<b>\$14,091,060</b>	<b>13.2 %</b>

All Other Miscellaneous Receipts includes cancelled checks of \$1.8 million and \$1.4 million in Fiscal Years 2008 and 2007 respectively.



# Missouri Department of Revenue

## Non-State Funds Schedule

Fiscal Year Ended June 30, 2008

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



**DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2008**

<b>Description</b>	<b>Bankruptcy Clearing</b>	<b>Cigarette and Tobacco Tax and Bond</b>	<b>Compliance Clearing</b>	<b>County and Other Miscellaneous</b>	<b>Dept of Agriculture Non-State</b>	<b>Family Support Trust</b>	<b>Financial Institution Tax</b>
<b>Collections</b>							
Collections	\$ 1,829,002	16,697,467	27,398,499	6,999,517	19,661,989	2,256,568,218	34,156,970
Interest	<u>2,427</u>	<u>28,782</u>	<u>318,822</u>	<u>523,706</u>	<u>40,761</u>	<u>156,869</u>	<u>1,379,665</u>
Total Collections	<u>\$ 1,831,429</u>	<u>16,726,249</u>	<u>27,717,321</u>	<u>7,523,223</u>	<u>19,702,750</u>	<u>2,256,725,087</u>	<u>35,536,635</u>
<b>Disbursements</b>							
Political Subdivisions		6,324,578		6,515,881	19,315,647		15,300,232
General Revenue	\$ 1,592,707	63,760	6,109,918	41,513			10,860,488
Other State Funds		10,350,220		24,659	47,390		340,686
Refunds to Taxpayers		8,884		92,828	153,394		1,088,279
Transfers to Other Non-State Funds	196,725		20,928,100				
Protested Taxes and Interest							
Other Entities						<u>2,256,159,946</u>	
Total Disbursements	<u>\$ 1,789,432</u>	<u>16,747,442</u>	<u>27,038,018</u>	<u>6,674,881</u>	<u>19,516,431</u>	<u>2,256,159,946</u>	<u>27,589,685</u>
Collections Over (Under) Disbursements	\$ 41,997	(21,193)	679,303	848,342	186,319	565,141	7,946,950
Beginning Balance July 1, 2007	<u>21,473</u>	<u>864,479</u>	<u>8,856,604</u>	<u>14,350,751</u>	<u>650,921</u>	<u>13,215,777</u>	<u>39,980,272</u>
<b>Ending Total Assets</b>	<u>\$ 63,470</u>	<u>843,286</u>	<u>9,535,907</u>	<u>15,199,093</u>	<u>837,240</u>	<u>13,780,918</u>	<u>47,927,222</u>



**DEPARTMENT OF REVENUE  
NON-STATE FUNDS FINANCIAL SCHEDULE  
CASH BASIS  
FISCAL YEAR 2008**

<b>Description</b>	<b>Motor Fuel Tax and Bond</b>	<b>Motor Vehicle Local Sales Tax</b>	<b>Riverboat Gaming Taxes and Fees</b>	<b>Sales and Use Nonstate Tax</b>	<b>Total</b>
<b>Collections</b>					
Collections	\$ 258,363,008	807,118,332	426,632,219	2,307,859,346	6,163,284,567
Interest	<u>360,748</u>	<u>267,073</u>	<u>216,175</u>	<u>4,965,272</u>	<u>8,260,300</u>
Total Collections	<u>\$ 258,723,756</u>	<u>807,385,405</u>	<u>426,848,394</u>	<u>2,312,824,618</u>	<u>6,171,544,867</u>
<b>Disbursements</b>					
Political Subdivisions	257,444,108		84,562,496	2,287,430,723	2,676,893,665
General Revenue	\$	42,787,254		23,105,728	84,561,368
Other State Funds	56,447	499,378,048	343,650,825		853,848,275
Refunds to Taxpayers		1,836,920		18,589	3,198,894
Transfers to Other Non-State Funds		276,453,227			297,578,052
Protested Taxes and Interest				119,943	119,943
Other Entities					<u>2,256,159,946</u>
Total Disbursements	<u>\$ 257,500,555</u>	<u>820,455,449</u>	<u>428,213,321</u>	<u>2,310,674,983</u>	<u>6,172,360,143</u>
Collections Over (Under) Disbursements	\$ 1,223,201	(13,070,044)	(1,364,927)	2,149,635	(815,276)
Beginning Balance July 1, 2007	<u>19,855,348</u>	<u>16,456,837</u>	<u>8,016,080</u>	<u>233,497,569</u>	<u>355,766,111</u>
<b>Ending Total Assets</b>	<u>\$ 21,078,549</u>	<u>3,386,793</u>	<u>6,651,153</u>	<u>235,647,204</u>	<u>354,950,835</u>

The MoDOT Nonstate Fund is included in the Non-Appropriated Funds Sources and Application on page 105.

# Missouri Department of Revenue

## Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2008

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



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2008**

County	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)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	10,046		18,620	609,931	2,898,361		43,873	3,580,831
Andrew County		10,222		10,597	706,300	1,644,760	136,925		2,508,804
Atchison County		24,247		15,774	573,387	1,080,950	175,385		1,869,743
Audrain County		77,248		5,924	837,300	4,448,665		40,615	5,409,752
Barry County		37,889		33,621	1,254,868	4,691,843			6,018,221
Barton County		63,008		96	672,187	1,038,223		48,580	1,822,094
Bates County		64,095		15,510	914,952	1,483,987	119,028	42,979	2,640,551
Benton County		20,689		15,662	757,404	2,274,366	110,804		3,178,925
Bollinger County				1,892	546,464	977,893		47,215	1,573,464
Boone County		17,700	9,944	103,790	1,689,890	30,750,522			32,571,846
Buchanan County		34,880		228,188	636,471	13,739,478		7,714	14,646,731
Butler County		45,318		13,362	1,229,641	5,704,328		30,187	7,022,836
Caldwell County		44,857		18,825	565,016	1,120,960	410,087	48,097	2,207,842
Callaway County		15,583		6,738	1,606,161	2,591,905		25,888	4,246,275
Camden County		4,018		20,734	2,632,027	8,484,647			11,141,426
Cape Girardeau County		57,382		48,648	941,898	12,488,368		1,918	13,538,214
Carroll County		93,713		68,033	818,372	890,912	537,324		2,408,354
Carter County				65,750	317,766	418,453		50,374	852,343
Cass County		72,740		153,947	1,412,476	13,012,793			14,651,956
Cedar County				18,842	578,010	997,140		45,472	1,639,464
Chariton County		52,247		4,140	730,397	1,053,115	586,687		2,426,586
Christian County		7,723		109,920	1,334,720	9,616,819			11,069,182
Clark County		30,460		24,509	502,660	837,538			1,395,167
Clay County		99,289		633,176	881,786	25,895,544	3,531,717		31,041,512
Clinton County				51,189	664,515	1,057,159	450,112		2,222,975
Cole County		43,691	1,054,646	96,590	1,136,543	7,050,568	527,877	12,700	9,922,615
Cooper County		38,849		2,532	562,833	2,732,623			3,336,837
Crawford County		60,626		2,561	695,410	3,071,619		38,242	3,868,458
Dade County		28,833			541,258	760,352	49,326	49,648	1,429,417
Dallas County				24,781	663,295	2,437,044		42,724	3,167,844

See page 39 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2008**

County	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)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Daviess County	\$	10,271		23,012	593,397	734,318	67,906	48,241	1,477,145
DeKalb County				7,398	577,811	1,310,212			1,895,421
Dent County				21,739	626,092	1,473,714		45,115	2,166,660
Douglas County				8,069	675,744	920,336			1,604,149
Dunklin County		16,926		19,445	850,434	2,733,473		38,728	3,659,006
Franklin County		119,694		40,709	2,307,270	15,050,079			17,517,752
Gasconade County		33,106		30,468	550,003	2,291,569			2,905,146
Gentry County				29,384	509,106	478,576	31,849		1,048,915
Greene County		88,646	183,091	166,520	3,483,761	52,416,124			56,338,142
Grundy County		40,192		9,641	449,907	1,424,783			1,924,523
Harrison County				25,314	754,761	1,361,685			2,141,760
Henry County		22,943		20,784	782,506	1,197,357	72,967	40,117	2,136,674
Hickory County				12,428	448,453	858,675			1,319,556
Holt County		46,004		29,631	467,996	833,234	125,967		1,502,832
Howard County		13,927		62,873	388,956	1,426,618			1,892,374
Howell County		41,407		3,286	1,114,672	3,296,364			4,455,729
Iron County		42,250		8,981	374,220	721,836			1,147,287
Jackson County	2,610,413	154,966	25,473	2,012,749	1,087,180	97,607,528			103,498,309
Jasper County		89,792		75,636	1,362,769	15,328,712			16,856,909
Jefferson County		69,202		140,549	3,984,025	33,665,750			37,859,526
Johnson County		66,095		18,359	1,368,569	6,544,284	456,206	21,967	8,475,480
Knox County		17,278		49,073	464,712	537,895		52,336	1,121,294
Laclede County		35,017		16,608	832,798	3,872,384		31,594	4,788,401
Lafayette County		75,484		290,160	856,234	3,815,187	294,790	32,809	5,364,664
Lawrence County		57,441		19,051	1,022,717	3,685,050	339,877	29,020	5,153,156
Lewis County		21,189		83,557	464,269	1,212,822	183,520	49,156	2,014,513
Lincoln County		20,503		41,748	1,120,758	9,641,670		11,494	10,836,173
Linn County		33,724		18,497	624,837	1,226,091	89,625	47,434	2,040,208
Livingston County		35,419		19,085	572,931	1,500,054	179,204	47,293	2,353,986
Macon County		68,819		33,479	809,466	1,892,269			2,804,033

See page 39 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2008**

County	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)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Madison County	\$			7,523	342,959	1,305,935		45,751	1,702,168
Maries County		8,311		39,566	441,516	724,124	44,310		1,257,827
Marion County		51,110		37,582	530,357	3,942,574	507,726	39,553	5,108,902
McDonald County		20,552		2,869	762,027	4,905,642		41,017	5,732,107
Mercer County		21,169		30,572	399,763	665,402			1,116,906
Miller County		21,081		936	854,921	3,092,991	179,336		4,149,265
Mississippi County				1,046	390,505	1,593,193		47,545	2,032,289
Moniteau County		37,791		1,329	523,550	1,481,464			2,044,134
Monroe County		44,720		199	629,317	565,230	59,546	48,334	1,347,346
Montgomery County		25,903		1,753	587,631	1,538,099		45,577	2,198,963
Morgan County		32,528		168	1,263,801	2,182,928			3,479,425
New Madrid County		62,841		27,216	843,502	2,841,173		44,497	3,819,229
Newton County		64,429		79,382	1,163,605	5,566,020		18,709	6,892,145
Nodaway County				44,328	1,084,769	3,097,630	174,644	43,219	4,444,590
Oregon County		13,995		61,678	502,933	846,552			1,425,158
Osage County		49,669		13,923	566,610	1,276,811			1,907,013
Ozark County				20,535	668,622	842,682			1,531,839
Pemiscot County		35,076		40,776	583,109	1,858,361		45,439	2,562,761
Perry County		34,576		20,237	581,531	3,082,847		41,767	3,760,958
Pettis County		31,715		55,732	1,134,273	5,587,910	407,256	31,297	7,248,183
Phelps County		31,479		21,964	790,988	4,336,786		32,500	5,213,717
Pike County		59,283		96,406	609,017	2,803,931		43,075	3,611,712
Platte County		38,585		109,545	1,175,137	19,553,416	3,822,923		24,699,606
Polk County				2,385	872,726	2,751,388		33,268	3,659,767
Pulaski County		32,459		83,947	704,149	2,793,276			3,613,831
Putnam County		14,701		27,175	504,818	735,899		51,118	1,333,711
Ralls County		27,569			530,314	1,775,230	172,196		2,505,309
Randolph County		59,871		81,594	697,441	2,569,703		40,105	3,448,714
Ray County		92,968		25,105	783,272	2,347,447	161,774	38,146	3,448,712
Reynolds County					637,632	250,233			887,865

See page 39 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2008**

County	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)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Ripley County	\$			50,458	409,911	452,410		45,838	958,617
St. Charles County		59,234		143,908	4,233,914	75,229,202	6,859,452		86,525,710
St. Clair County		5,890		2,031	608,463	265,878		47,812	930,074
St. Francois County		37,928		70,973	799,034	8,321,088		9,973	9,238,996
St. Louis County	1,064,977	124,927	716,405	2,348,695	12,947,828	303,812,415			321,015,247
Ste. Genevieve County		49,757		36,833	676,783	2,379,624		40,348	3,183,345
Saline County		70,907		5,064	740,297	2,924,749		40,348	3,781,365
Schuyler County					288,283	412,286			700,569
Scotland County		9,987		7,645	453,211	514,222		52,249	1,037,314
Scott County		44,573		102,001	509,129	3,460,324		30,790	4,146,817
Shannon County				11,538	619,286	487,971			1,118,795
Shelby County		24,198		2,929	543,227	767,484	62,326	50,599	1,450,763
Stoddard County		64,938		27,442	1,072,020	2,526,597		36,400	3,727,397
Stone County		25,717		40,098	1,156,229	7,208,149	435,069		8,865,262
Sullivan County		17,641		30,775	501,036	966,288		50,983	1,566,723
Taney County		18,043		14,663	1,107,696	26,085,951			27,226,353
Texas County		17,229		13,598	927,592	2,803,243			3,761,662
Vernon County		93,654		3,871	956,059	1,461,920		41,905	2,557,409
Warren County		17,857		35,864	739,108	5,339,288			6,132,117
Washington County		45,749		6,593	544,838	3,672,158	163,436	35,401	4,468,175
Wayne County		31,695		1,992	541,202	894,372		46,468	1,515,729
Webster County		47,963		49,643	911,617	4,860,219		28,063	5,897,505
Worth County				25,121	201,233	211,280	8,310	53,608	499,552
Wright County		27,353		19,864	669,067	1,580,694			2,296,978
<b>TOTALS</b>	<b>\$</b>	<b>3,675,390</b>	<b>4,023,269</b>	<b>1,989,559</b>	<b>9,139,254</b>	<b>109,858,150</b>	<b>977,862,273</b>	<b>21,535,487</b>	<b>1,130,496,614</b>

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 40 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 95 for a description of county private car tax.
- (c) See page 96 for a description of county stock insurance.
- (d) See page 96 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 and local political subdivisions within St. Louis County. The county is responsible for distributing the amounts to these entities.
- (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 95 for a description of Statutory County Recorders Fund.
- (j) The total of tax distributions to counties, cities, and other political subdivisions 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 included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 thru 27.

# Missouri Department of Revenue

## Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2008

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.



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			71,393	331,617			403,010
Advance				49,895	313,303	22,394		385,592
Agency				24,025				24,025
Airport Drive				24,947	268,557			293,504
Alba				23,584	16,133			39,717
Albany				77,690	285,964			363,654
Aldrich				3,008				3,008
Alexandria				6,658	15,256			21,914
Allendale				2,166	4,808			6,974
Allenville				4,171				4,171
Alma				16,003				16,003
Altamont				8,744				8,744
Altenburg				12,394				12,394
Alton				26,793	232,811			259,604
Amazonia				11,110				11,110
Amity				2,808				2,808
Amoret				8,463				8,463
Amsterdam				11,270	10,384			21,654
Anderson				74,442	284,387			358,829
Annada				1,925				1,925
Annapolis				12,434	63,584			76,018
Anniston				11,431				11,431
Appleton City				52,703	216,553			269,256
Arbela				1,604				1,604
Arbyrd				21,177	33,612			54,789
Arcadia				22,742	85,630			108,372
Archie				35,697	68,577			104,274
Arcola				1,805				1,805
Argyle				6,578	9,371			15,949
Arkoe				2,326				2,326

See page 71 for an explanation of footnote references.

(continued on next page)



**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			11,511				11,511
Arnold				800,769	5,484,985			6,285,754
Arrow Point Village				5,334				5,334
Arrow Rock				3,169	15,829			18,998
Asbury				8,744	13,734			22,478
Ash Grove				57,355	178,805	15,267		251,427
Ashland				88,279	416,409			504,688
Atlanta				18,049	17,211			35,260
Augusta				8,744	64,136			72,880
Aurora				281,322	1,910,947			2,192,269
Auxvasse				36,138	100,743			136,881
Ava				121,168	1,033,439	43,266		1,197,873
Avilla				5,495				5,495
Avondale				21,217	16,831			38,048
Bagnell				3,449	14,314			17,763
Bakersfield				11,431	10,078			21,509
Baldwin Park				4,612				4,612
Ballwin	101,579			1,254,719	3,013,630			4,369,928
Baring				6,377				6,377
Barnard				10,308				10,308
Barnett				8,302				8,302
Bates City				9,827	115,491	5,977		131,295
Battlefield				95,659	139,668			235,327
Bell City				18,490	15,374			33,864
Bella Villa	2,231			27,555	41,452	7,226		78,464
Belle				53,906	243,123			297,029
Bellefontaine Neigh.	36,004			444,725	669,023			1,149,752
Bellerive	825			10,188	39,079			50,092
Bellflower				17,126	28,679			45,805
Bel-Nor	5,189			64,094	96,419	16,807		182,509

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 10,007			123,615	468,109			601,731
Belton				871,561	7,414,701			8,286,262
Benton				29,359	50,107			79,466
Benton City				4,893				4,893
Berger				8,262	6,269			14,531
Berkeley	32,676			403,613	1,576,144			2,012,433
Bernie				71,273	154,383			225,656
Bertrand				29,680				29,680
Bethany				123,815	969,997			1,093,812
Bethel				4,853				4,853
Beverly Hills	1,958			24,185	53,038			79,181
Bevier				28,998	96,131			125,129
Begelow				1,524				1,524
Big Lake				5,094				5,094
Billings				43,759	64,242			108,001
Birch Tree				25,429	76,696			102,125
Birmingham				8,583	7,520			16,103
Bismarck				58,960	119,406			178,366
Blackburn				11,391	7,739			19,130
Black Jack	22,054			272,418	409,813	71,435		775,720
Blackwater				7,982	9,975			17,957
Blairstown				5,655	6,607			12,262
Bland				22,661	52,240			74,901
Blodgett				10,629				10,629
Bloomfield				78,292	139,645	16,619		234,556
Bloomsdale				16,805	84,161			100,966
Blue Eye				5,174	25,072			30,246
Blue Springs				1,928,424	9,739,361			11,667,785
Blythedale				9,345				9,345
Bogard				9,385				9,385

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bolckow	\$			9,385				9,385
Bolivar				366,713	3,947,166			4,313,879
Bonne Terre				161,999	771,004			933,003
Boonville				328,971	1,512,506		4,453,706	6,295,183
Bosworth				15,321				15,321
Bourbon				54,066	232,998			287,064
Bowling Green				130,754	859,045			989,799
Bragg City				7,580				7,580
Brandsville				6,979				6,979
Branson				251,842	14,898,036			15,149,878
Branson West				16,364	1,801,142			1,817,506
Brashear				11,230	8,371			19,601
Braymer				36,499	68,294			104,793
Breckenridge				18,209	8,805			27,014
Breckenridge Hills	36,321			193,203	127,827	50,663		408,014
Brentwood	38,197			308,556	5,948,525			6,295,278
Bridgeton	50,492			623,690	6,383,429			7,057,611
Brimson				2,527				2,527
Bronaugh				9,827				9,827
Brookfield				191,278	1,259,740	66,224		1,517,242
Brookline Station					735			735
Brooklyn Heights				5,014				5,014
Browning				12,714	8,219	1,030		21,963
Brownington				4,773				4,773
Brumley				4,091	6,413			10,504
Brunswick				37,100	136,002			173,102
Bucklin				21,017	33,445	2,188		56,650
Buckner				109,296	330,244	28,042		467,582
Buffalo				111,542	1,027,986			1,139,528
Bull Creek Village				9,024	11,098			20,122

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunceton	\$			13,958	6,073			20,031
Bunker				17,126	42,507			59,633
Burgess				2,808				2,808
Burlington Junct.				25,349				25,349
Butler				168,817	1,332,160			1,500,977
Butterfield				15,923	1,527			17,450
Byrnes Mill				95,298	155,102			250,400
Cabool				80,267	463,372			543,639
Cainsville				14,840				14,840
Cairo				11,752				11,752
Caledonia				6,337	16,463			22,800
Calhoun				19,693	26,466			46,159
California				160,635	611,611			772,246
Callao				11,672	5,747			17,419
Calverton Park	4,293			53,024	79,766			137,083
Camden				8,383				8,383
Camden Point				19,413				19,413
Camdenton				111,462	2,812,857			2,924,319
Cameron				392,583	1,923,968			2,316,551
Campbell				75,525	144,224			219,749
Canalou				13,958				13,958
Canton				102,558	317,355			419,913
Cape Girardeau				1,417,801	19,435,990			20,853,791
Cardwell				31,646	14,989			46,635
Carl Junction				212,335	505,722			718,057
Carrollton				165,328	669,938			835,266
Cartersville				74,201	156,787	12,475		243,463
Carthage				508,096	4,159,464			4,667,560
Caruthersville				271,134	900,517		1,787,616	2,959,267
Carytown				8,704				8,704

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cassville	\$			115,914	1,640,332			1,756,246
Catron				2,727				2,727
Cedar Hill Lakes				9,185				9,185
Center				25,830	63,294			89,124
Centertown				10,308	26,837			37,145
Centerview				9,987				9,987
Centerville				6,859	16,295			23,154
Centralia				151,370	686,215			837,585
Chaffee				122,091	291,124			413,215
Chain of Rocks				3,650				3,650
Chain-O-Lakes				5,094				5,094
Chamois				18,289	24,657			42,946
Champ		39		481				520
Charlack	4,647			57,395	86,343			148,385
Charleston				189,794	763,231			953,025
Chesterfield	151,971			1,877,165	12,196,878			14,226,014
Chilhowee				13,196	15,291			28,487
Chillicothe				359,694	3,984,322			4,344,016
Chula				7,941				7,941
Clarence				36,699	80,555			117,254
Clark				11,030				11,030
Clarksburg				15,041	4,621			19,662
Clarksdale				14,078				14,078
Clarkson Valley	8,686			107,291				115,977
Clarksville				19,653	34,242			53,895
Clarkton				53,344	55,392			108,736
Claycomo				50,818	337,567			388,385
Clayton	100,488			639,131	2,788,154			3,527,773
Clearmont				7,661				7,661
Cleveland				23,744	48,766			72,510

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Clever	\$			40,510	102,223			142,733
Cliff Village				1,324				1,324
Clifton Hill				4,973				4,973
Climax Springs				3,209	1,975			5,184
Clinton				373,452	3,908,108	210,138		4,491,698
Clyde				2,968				2,968
Cobalt				7,580				7,580
Coffey				5,615				5,615
Cole Camp				41,232	201,222	11,983		254,437
Collins				7,059	53,855	5,862		66,776
Columbia				3,390,425	38,884,836			42,275,261
Commerce				4,412				4,412
Conception Junct.				8,102				8,102
Concordia				94,656	679,866			774,522
Coney Island				3,770				3,770
Conway				29,801	103,521			133,322
Cool Valley	3,510			43,357	88,215			135,082
Cooter				17,648				17,648
Corder				17,126	14,984	3,425		35,535
Corning				842				842
Cosby				5,736				5,736
Cottleville				77,329	1,097,343			1,174,672
Country Club Village				74,041	45,052			119,093
Country Club Hills	4,484			55,390	83,326			143,200
Country Life Acres	263			3,249				3,512
Cowgill				9,907				9,907
Craig				12,394	12,259			24,653
Crane				55,751	196,769	17,923		270,443
Creighton				12,915	14,967			27,882
Crestwood	38,520			475,809	3,870,514			4,384,843

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Creve Coeur	\$ 53,577			661,793	1,944,009			2,659,379
Crocker				41,432	159,486			200,918
Cross Timbers				7,420				7,420
Crystal City				170,341	1,284,402			1,454,743
Crystal Lake Park	1,484			18,330	27,574			47,388
Crystal Lakes				15,362	3,933			19,295
Cuba				129,551	930,993			1,060,544
Curryville				10,067	6,560			16,627
Dadeville				8,984				8,984
Dalton				1,083				1,083
Dardene Prairie				175,836	1,409,960			1,585,796
Darlington				4,532				4,532
Dearborn				21,217	52,913			74,130
Deepwater				20,335	13,546			33,881
Deerfield				3,008				3,008
DeKalb				10,308				10,308
Dellwood	17,063			210,771	473,343			701,177
Delta				20,736	35,855			56,591
Dennis Acres				2,727				2,727
Denver				1,604				1,604
Des Arc				7,500				7,500
Desloge				192,602	2,473,699			2,666,301
De Soto				255,693	1,767,797			2,023,490
Des Peres	27,899			344,614	6,753,923	428,308		7,554,744
De Witt				4,813				4,813
Dexter				295,039	2,659,212			2,954,251
Diamond				32,368	86,456			118,824
Diehlstadt				6,538				6,538
Diggins				11,952	21,763			33,715
Dixon				62,971	239,245			302,216

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doniphan	\$			77,490	678,619			756,109
Doolittle				25,830	50,517			76,347
Dover				4,332				4,332
Downing				15,883				15,883
Drexel				43,718	151,058			194,776
Dudley				11,591	57,985			69,576
Duenweg				41,472	154,339			195,811
Duquesne				65,778	347,119			412,897
Dutchtown				3,971	12,604			16,575
Eagleville				12,875	239,374			252,249
East Lynne				12,033	19,158			31,191
Easton				10,348	6,998			17,346
East Prairie				129,431	511,209			640,640
Edgar Springs				7,621	21,410			29,031
Edgerton				21,378	22,049			43,427
Edina				49,454	144,412			193,866
Edmundson	2,728			33,691	628,149	13,306		677,874
Eldon				196,332	1,902,081			2,098,413
El Dorado Springs				151,410	857,276			1,008,686
Ellington				41,913	434,173			476,086
Ellisville	29,562			365,149	1,442,454			1,837,165
Ellsinore				14,559	81,451			96,010
Elmer				3,931				3,931
Elmira				3,289				3,289
Elmo				6,658				6,658
Elsberry				82,102	235,332	15,206		332,640
Emerald Beach				10,027				10,027
Eminence				21,979	163,109			185,088
Emma				9,746	8,364			18,110
Eolia				17,447	29,974			47,421

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Essex	\$			21,017	15,539	1,904		38,460
Ethel				4,011				4,011
Eureka	24,925			307,874	2,175,064			2,507,863
Everton				12,915	23,194			36,109
Ewing				18,610	30,818			49,428
Excelsior Estates				10,549				10,549
Excelsior Springs				435,059	3,634,065	192,150		4,261,274
Exeter				28,357	25,254			53,611
Fairfax				25,870	33,511			59,381
Fair Grove				44,400	282,134			326,534
Fair Play				16,765	49,193			65,958
Fairview				15,843	11,055			26,898
Farber				16,485	8,134			24,619
Farley				9,065				9,065
Farmington				558,473	5,821,335			6,379,808
Fayette				112,023	256,521			368,544
Fenton	14,157			174,874	3,937,302			4,126,333
Ferguson	72,755			898,674	3,752,012			4,723,441
Ferrelview				23,784	14,860			38,644
Festus				387,450	6,246,521			6,633,971
Fidelity				10,107				10,107
Fillmore				8,463				8,463
Fisk				14,559	75,062			89,621
Fleming				4,893				4,893
Flemington				4,973				4,973
Flint Hill				15,201	135,653			150,854
Flordell Hills	3,023			37,341	56,174	9,792		106,330
Florissant	165,875			2,025,367	6,724,087			8,915,329
Foley				7,139	13,007			20,146
Fordland				27,434	32,528			59,962

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Forest City	\$			13,557	18,797			32,354
Foristell				13,276	280,083	40,005		333,364
Forsyth				67,623	672,926			740,549
Fortescue				2,045				2,045
Foster				5,214				5,214
Fountain N' Lakes				5,174				5,174
Four Seasons				59,882	343,420			403,302
Frankford				14,078	8,144			22,222
Franklin				4,492	2,859			7,351
Fredericktown				157,547	972,555			1,130,102
Freeburg				16,966	123,009			139,975
Freeman				20,897	45,330			66,227
Freistatt				7,380				7,380
Fremont Hills				23,945	25,198	6,833		55,976
Frohna				7,701				7,701
Frontenac	11,310			139,698	2,353,308			2,504,316
Fulton				486,438	2,956,893			3,443,331
Gainesville				25,349	191,836			217,185
Galena				18,089	30,421			48,510
Gallatin				71,754	134,873	18,011		224,638
Galt				11,030				11,030
Garden City				60,163	193,986			254,149
Gasconade				10,709	4,137			14,846
Gentry				4,051				4,051
Gerald				46,967	183,711			230,678
Gerster				1,404	248			1,652
Gibbs				4,011				4,011
Gideon				44,641	44,127			88,768
Gilliam				9,185	4,344			13,529
Gilman City				15,241	16,677			31,918

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Ginger Blue	\$				10,334			10,334
Gladstone				1,057,465	6,897,254	385,781		8,340,500
Glasgow				50,657	190,192			240,849
Glenaire				22,180				22,180
Glenallen				5,816				5,816
Glendale	18,726			231,307	475,133	60,655		785,821
Glen Echo Park	539			6,658				7,197
Glenwood				8,142				8,142
Golden City				35,456	75,641			111,097
Goodman				47,448	64,304			111,752
Gordonville				17,046				17,046
Gower				56,112	99,553	13,782		169,447
Graham				7,661				7,661
Grain Valley				206,961	1,293,923			1,500,884
Granby				85,070	240,981			326,051
Grand Falls Plaza				4,171				4,171
Grandin				9,466	10,134			19,600
Grand Pass				2,126				2,126
Grandview				997,943	7,477,481			8,475,424
Granger				1,765				1,765
Grant City				37,141	160,356			197,497
Grantwood	2,867			35,416	75,830	9,287		123,400
Gravois Mills				8,343	29,337			37,680
Green Castle				12,353				12,353
Green City				27,595	78,319			105,914
Greendale	2,344			28,958	49,032			80,334
Greenfield				54,467	126,341			180,808
Green Park	8,657			106,930	431,848			547,435
Green Ridge				17,848	39,342			57,190
Greentop				17,126	23,021			40,147

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenville	\$			18,089	87,961			106,050
Greenwood				158,509	484,086			642,595
Guilford				3,489				3,489
Gunn City				3,409				3,409
Hale				18,971	59,062			78,033
Half Way				7,059	12,735			19,794
Hallsville				39,226	75,705			114,931
Halltown				7,580				7,580
Hamilton				72,717	193,645			266,362
Hanley Hills	6,897			85,191	128,157			220,245
Hannibal				712,209	6,265,271			6,977,480
Hardin				24,627	20,255			44,882
Harris				4,211				4,211
Harrisburg				7,380	25,976			33,356
Harrisonville				358,812	3,047,059			3,405,871
Hartsburg				4,332	4,132			8,464
Hartville				24,346	106,040			130,386
Harwood				3,610				3,610
Hawk Point				18,410	53,164			71,574
Hayti				128,628	755,631			884,259
Hayti Heights				30,924	13,163			44,087
Haywood City				9,586				9,586
Hazelwood	85,094			1,051,087	6,054,127	1,975,365		9,165,673
Henrietta				18,330	95,071			113,401
Herculaneum				112,505	1,247,334			1,359,839
Hermann				107,251	821,867			929,118
Hermitage				19,894	194,731	9,054		223,679
Higbee				24,988	24,591			49,579
Higginsville				187,789	1,111,746			1,299,535
High Hill				9,265	8,205			17,470

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Highlandville	\$			34,975	33,924			68,899
Hillsboro				67,182	359,204			426,386
Hillsdale	4,796			59,240	89,119			153,155
Hoberg				2,406				2,406
Holcomb				27,916	38,290			66,206
Holden				100,673	388,354	31,003		520,030
Holland				9,867				9,867
Holliday				5,174				5,174
Hollister				155,100	2,131,271			2,286,371
Holt				16,244	131,881			148,125
Holts Summit				117,719	800,662	70,768		989,149
Homestead				7,260				7,260
Homestown				7,260	2,265			9,525
Hopkins				23,223				23,223
Hornersville				27,514	44,071			71,585
Houston				79,896	1,006,206			1,086,102
Houston Lake				11,391				11,391
Houstonia				11,030				11,030
Howardville				13,717	4,179	1		17,897
Hughesville				6,979				6,979
Humansville				37,943	95,753			133,696
Hume				13,517	12,179			25,696
Humphreys				6,578				6,578
Hunnewell				9,105	4,619			13,724
Huntleigh	1,049			12,955				14,004
Huntsville				62,289	97,310			159,599
Hurdland				9,586				9,586
Hurley				6,297	4,387			10,684
Huntsdale				2,767				2,767
Iatan				2,166				2,166

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Iberia	\$			26,111	177,566			203,677
Independence				4,543,829	39,040,758			43,584,587
Indian Point				23,584	282,601			306,185
Innsbrook				18,811	32,368			51,179
Ionia				4,332				4,332
Irondale				17,527	11,534			29,061
Iron Mtn. Lake				27,795	9,740			37,535
Ironton				59,000	477,354			536,354
Jackson				479,178	3,146,292			3,625,470
Jacksonville				6,538				6,538
Jameson				4,813				4,813
Jamesport				20,255	68,323			88,578
Jamestown				15,321				15,321
Jane					22,207			22,207
Jasper				40,550	143,921			184,471
Jefferson City				1,589,747	19,165,674			20,755,421
Jennings	50,229			620,441	1,767,747			2,438,417
Jerico Springs				10,388				10,388
Jonesburg				27,875	99,010			126,885
Joplin				1,825,104	31,685,414			33,510,518
Josephville				10,829	8,203			19,032
Junction City				12,795				12,795
Kahoka				89,883	268,358			358,241
Kansas City				17,709,777	163,504,880	30,533,643	19,206,273	230,954,573
Kearney				219,475	1,899,311			2,118,786
Kelso				21,137	87,987			109,124
Kennett				451,623	1,644,364			2,095,987
Keytesville				21,378				21,378
Kidder				10,869	26,856			37,725
Kimberling City				90,365	706,267	69,197		865,829

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Kimmswick	\$			3,770	57,012			60,782
King City				40,590	90,638			131,228
Kingdom City				4,853	558,612			563,465
Kingston				11,511				11,511
Kingsville				10,308				10,308
Kinloch	1,458			18,009	31,520			50,987
Kirbyville				4,412	13,475			17,887
Kirksville				694,040	5,563,548			6,257,588
Kirkwood	88,724			1,095,929	4,515,904	287,382		5,987,939
Knob Noster				98,747	312,908	48,562		460,217
Knox City				8,944				8,944
Koshkonong				8,222	23,496			31,718
La Belle				26,833	46,551			73,384
Laclede				16,645	8,819			25,464
Laddonia				24,867	40,522			65,389
Ladue	28,071			346,739	1,859,110			2,233,920
La Grange				40,109	47,370		2,041,767	2,129,246
Lake Annette				6,538				6,538
Lake Lafayette				13,878				13,878
Lake Lotawana				75,083	100,362			175,445
Lake Mykee				13,075				13,075
Lake Ozark				59,722	1,539,110			1,598,832
Lake St. Louis				407,865	2,824,278			3,232,143
Lakeshire	4,465			55,149	34,933			94,547
Lakeside				1,484	549			2,033
Lake Tapawingo				33,812				33,812
Lake Waukomis				36,780				36,780
Lake Winnebago				36,178	16,504			52,682
Lamar				177,481	1,291,938			1,469,419
Lamar Heights				8,663	105,109			113,772

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
La Monte	\$			42,676	95,076			137,752
Lanagan				16,485	15,244			31,729
Lancaster				29,560	73,304			102,864
La Plata				59,601	115,494			175,095
Laredo				10,027				10,027
La Russell				5,535				5,535
Lathrop				83,907	160,623			244,530
LaTour				2,607				2,607
Laurie				26,592	830,730			857,322
Lawson				93,694	368,127			461,821
Leadington				8,262	404,223	32,843		445,328
Leadwood				46,526	44,505			91,031
Leasburg				12,955				12,955
Leawood				36,258				36,258
Lebanon				487,521	6,183,622			6,671,143
Lee's Summit				2,835,682	28,320,718			31,156,400
Leeton				24,827	40,604			65,431
Leonard				2,647				2,647
Leslie				3,489				3,489
Levasy				4,332	3,963			8,295
Lewis & Clark				6,217				6,217
Lewistown				23,865	47,681			71,546
Lexington				178,604	745,398			924,002
Liberal				31,245	34,034			65,279
Liberty				1,052,130	7,934,774			8,986,904
Licking				59,000	343,392			402,392
Lilbourn				52,261	63,960	2,464		118,685
Lincoln				41,151	151,282	22,905		215,338
Linn				54,307	228,171			282,478
Linn Creek				11,230	227,511	42,026		280,767

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Linneus	\$			14,800				14,800
Livonia				4,572				4,572
Lock Springs				2,767				2,767
Lockwood				39,667	88,108	7,568		135,343
Lohman				6,738				6,738
Loma Linda				20,335	28,232			48,567
Lone Jack				21,177	90,648			111,825
Longtown				3,048				3,048
Louisburg				5,896				5,896
Louisiana				154,940	750,211	65,100		970,251
Lowry City				29,199	77,975	4,868		112,042
Lucerne				3,690				3,690
Ludlow				8,182				8,182
Lupus				1,163				1,163
Luray				4,091				4,091
MacKenzie	445			5,495				5,940
Macks Creek				10,709	11,043			21,752
Macon				222,122	1,190,055			1,412,177
Madison				23,504	26,615			50,119
Maitland				13,717	9,084			22,801
Malden				191,800	873,986			1,065,786
Malta Bend				9,987	22,444			32,431
Manchester	62,218			768,522	1,966,787			2,797,527
Mansfield				54,107	201,447			255,554
Maplewood	66,599			370,123	3,242,454	96,604		3,775,780
Marble Hill				60,243	377,620			437,863
Marceline				102,598	274,390			376,988
Marionville				84,750	339,008			423,758
Marlborough	10,036			89,643	267,445			367,124
Marquand				10,067	8,735			18,802

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marshall	\$			498,671	2,261,944			2,760,615
Marshfield				229,421	2,259,839			2,489,260
Marston				24,466	154,397	28,056		206,919
Marthasville				33,571	123,331	13,142		170,044
Martinsburg				13,075	40,258			53,333
Maryland Hgts.	83,632			1,033,038	4,021,123		16,186,011	21,323,804
Maryville				424,390	2,918,783			3,343,173
Matthews				24,266	304,919			329,185
Maysville				48,612	115,025			163,637
Mayview				11,792				11,792
McBaine				682				682
McCord Bend				11,712				11,712
McFall				5,415				5,415
McKittrick				2,888				2,888
Meadville				18,330				18,330
Memphis				82,664	303,367			386,031
Mendon				8,343				8,343
Mercer				13,717				13,717
Merriam Woods				45,804	31,581			77,385
Merwin				3,329				3,329
Meta				9,987	20,710			30,697
Metz				2,687				2,687
Mexico				454,030	2,455,354			2,909,384
Miami				6,417				6,417
Middletown				7,982	14,390			22,372
Milan				78,533	199,255			277,788
Milford				2,086				2,086
Millard				3,008				3,008
Miller				30,242	89,575			119,817
Mill Spring				8,784				8,784

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Milo	\$			3,369				3,369
Mindenmines				16,404				16,404
Miner				42,355	931,220	20,710		994,285
Mineral Point				14,559				14,559
Miramiquoa Park				5,094				5,094
Missouri City				11,832				11,832
Moberly				551,133	5,312,391			5,863,524
Mokane				7,540	10,913			18,453
Moline Acres	8,693			106,769	172,581			288,043
Monett				296,644	3,153,891			3,450,535
Monroe City				103,801	495,895			599,696
Montgomery City				97,945	407,454			505,399
Monticello				5,054				5,054
Montrose				16,725	39,650			56,375
Mooresville				3,570				3,570
Morehouse				40,710	32,464			73,174
Morley				31,766	11,726			43,492
Morrison				4,933	6,084			11,017
Morrisville				13,797	13,015			26,812
Mosby				9,706	71,201			80,907
Moscow Mills				69,869	358,583			428,452
Mound City				47,850	164,282			212,132
Mountain Grove				183,457	1,883,935			2,067,392
Mountain View				97,464	978,129			1,075,593
Moundville				4,131				4,131
Mount Leonard				4,933				4,933
Mount Moriah				5,736				5,736
Mount Vernon				161,116	1,093,039			1,254,155
Napoleon				8,343				8,343
Naylor				24,466	33,514	4,132		62,112

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Neck City	\$			4,773				4,773
Neelyville				19,533	21,447			40,980
Nelson				8,503				8,503
Neosho				421,341	4,930,489			5,351,830
Nevada				345,215	3,617,071			3,962,286
Newark				4,011				4,011
New Bloomfield				24,025	39,303			63,328
Newburg				19,413	36,885			56,298
New Cambria				8,904	17,820			26,724
New Florence				30,643	196,347			226,990
New Franklin				45,924	82,783			128,707
New Hampton				13,998				13,998
New Haven				74,883	409,046			483,929
New London				40,149	120,151			160,300
New Madrid				133,722	372,448	45,225		551,395
New Melle				11,511	81,235	6,115		98,861
Newtonia				9,265				9,265
Newtown				8,383				8,383
Niangua				17,848	21,700			39,548
Nixa				486,277	2,955,119			3,441,396
Noel				59,361	300,993			360,354
Norborne				32,287	57,370			89,657
Normandy	38,197			206,680	198,800	33,636		477,313
North Kansas City				189,072	4,967,539		10,751,653	15,908,264
North Lilbourn				3,810				3,810
North Wardell				627				627
Northmoor				16,003	109,497			125,500
Northwoods	15,076			186,224	403,462			604,762
Norwood				22,140	43,462			65,602
Norwood Court	3,445			42,555				46,000

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Novelty	\$			4,773				4,773
Novinger				21,418				21,418
Oak Grove				222,001	1,875,231			2,097,232
Oak Grove Village				15,321	102,183			117,504
Oakland	5,000			61,767	134,128			200,895
Oak Ridge				8,102				8,102
Oaks				5,455				5,455
Oakview				15,482	94,073	8,396		117,951
Oakwood				7,901				7,901
Oakwood Park				7,340				7,340
Odessa				193,243	1,320,616			1,513,859
O'Fallon				1,851,776	15,522,859			17,374,635
Old Appleton				3,289				3,289
Old Monroe				10,027	60,033			70,060
Olean				6,297				6,297
Olivette	24,328			298,328	1,270,211	265,896		1,858,763
Olympian Village				26,833				26,833
Oran				50,697	99,726			150,423
Oregon				37,502				37,502
Oronogo				39,146	88,436			127,582
Orrick				35,657	58,681			94,338
Osage Beach				146,878	9,293,522			9,440,400
Osborn				18,249				18,249
Osceola				33,491	125,755			159,246
Osgood				2,045				2,045
Oterville				19,092	33,721			52,813
Overland	62,016			675,349	1,043,608			1,780,973
Owensville				100,272	1,482,513			1,582,785
Ozark				387,650	5,109,183			5,496,833
Pacific	21,467			265,158	1,182,587			1,469,212

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Pagedale	\$ 11,741			145,033	353,091			509,865
Palmyra				139,057	577,342			716,399
Paris				61,326	256,784			318,110
Park Hills				315,294	1,576,105			1,891,399
Parkdale				8,222				8,222
Parkville				162,801	1,488,615			1,651,416
Parkway				11,230	36,697			47,927
Parma				34,173	48,092	4,414		86,679
Parnell				7,901				7,901
Pasadena Hills	3,724			46,005	69,207	12,064		131,000
Pasadena Park	1,588			19,613	29,505			50,706
Pascola				5,535				5,535
Passaic				1,604				1,604
Pattonsburg				10,468	20,622	2,987		34,077
Paynesville				3,650				3,650
Peculiar				104,443	770,473	123,235		998,151
Penermon				3,008				3,008
Perry				26,712	133,037			159,749
Perryville				307,513	2,847,392			3,154,905
Pevely				151,129	1,017,849			1,168,978
Phillipsburg				8,062	4,438			12,500
Pickering				6,177				6,177
Piedmont				79,896	858,494			938,390
Pierce City				55,550	155,415			210,965
Pierpont Village					1,725			1,725
Pilot Grove				28,998	52,144	12,321		93,463
Pilot Knob				27,956	141,003			168,959
Pine Lawn	30,151			168,617	304,552			503,320
Pineville				30,803	213,150	1,025,443		1,269,396
Plato					8,363			8,363

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Platte City	\$			155,060	1,774,838			1,929,898
Platte Woods				19,011	93,906			112,917
Plattsburg				94,416	337,356	26,996		458,768
Pleasant Hill				223,886	1,538,376			1,762,262
Pleasant Hope				21,979	70,441	5,488		97,908
Pleasant Valley				133,201	811,109			944,310
Pocahontas				5,094				5,094
Pollock				5,254				5,254
Polo				23,343	88,736			112,079
Poplar Bluff				667,849	9,407,203			10,075,052
Portage Des Sioux				14,078	17,185			31,263
Portageville				132,158	489,717			621,875
Potosi				106,769	827,814			934,583
Powersville				3,449				3,449
Prairie Home				8,824				8,824
Prathersville				4,452				4,452
Preston				4,532	17,074			21,606
Princeton				41,994	104,785			146,779
Purcell				14,319				14,319
Purdin				8,944				8,944
Purdy				44,240	103,566			147,806
Puxico				45,924	128,417			174,341
Queen City				25,589	73,557			99,146
Quitman				1,845				1,845
Qulin				18,731	37,865			56,596
Randolph				1,885	35,730			37,615
Ravenwood				17,969				17,969
Raymondville				17,728				17,728
Raymore				447,051	4,522,566			4,969,617
Raytown				1,218,822	5,799,965			7,018,787

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rayville	\$			8,182				8,182
Rea				2,246				2,246
Redings Mill				6,377	2,130			8,507
Reeds				4,131				4,131
Reeds Spring				18,650	103,957			122,607
Renick				8,864				8,864
Rensselaer				5,816				5,816
Republic				351,512	4,196,935			4,548,447
Revere				4,853				4,853
Rhineland				7,059				7,059
Richards				3,810				3,810
Rich Hill				58,599	155,552			214,151
Richland				72,396	309,096			381,492
Richmond				245,304	1,701,365			1,946,669
Richmond Heights	75,957			385,123	5,013,097			5,474,177
Ridgely				2,567				2,567
Ridgeway				21,258	20,010			41,268
Risco				15,723	14,633			30,356
Ritchey				3,048				3,048
River Bend				401	16,299			16,700
Riverside				119,484	1,035,454	204,550	10,005,168	11,364,656
Riverview	10,215			126,182	189,822	33,088		359,307
Rives				3,529				3,529
Rocheport				8,343	31,705			40,048
Rockaway Beach				23,143	90,486			113,629
Rock Hill	22,705			191,118	989,720			1,203,543
Rock Port				55,952	352,058	39,483		447,493
Rockville				6,498	8,267			14,765
Rogersville				60,484	555,578			616,062
Rolla				656,458	9,228,484			9,884,942

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Roscoe	\$			4,492				4,492
Rosebud				14,599	64,511			79,110
Rosendale				7,219				7,219
Rothville				3,730				3,730
Rush Hill				5,214				5,214
Rushville				11,230				11,230
Russellville				30,402	44,135			74,537
Rutledge				4,131	12,530			16,661
St. Ann	44,643			545,758	2,332,499			2,922,900
St. Charles				2,419,394	15,820,157		16,100,760	34,340,311
St. Clair				176,077	1,025,729			1,201,806
St. Elizabeth				11,912	25,086			36,998
St. George	4,182			51,660	77,715			133,557
St. James				148,562	709,750			858,312
St. John	22,656			275,587	890,769			1,189,012
St. Joseph				2,967,639	25,467,573		2,141,899	30,577,111
St. Louis		79,386	500,816	14,590,893	130,463,688	29,918,288	8,060,413	183,613,484
St. Martins				41,031	35,844			76,875
St. Mary				15,121	30,676			45,797
St. Paul				65,537				65,537
St. Peters				2,060,823	19,914,146			21,974,969
St. Robert				110,700	3,929,604			4,040,304
St. Thomas				11,511	12,086			23,597
Ste. Genevieve				179,526	1,186,167	145,368		1,511,061
Saginaw				11,070	18,254			29,324
Salem				194,687	1,546,905			1,741,592
Salisbury				69,227	182,535			251,762
Sarcoxi				54,307	217,193			271,500
Savannah				190,997	757,254			948,251
Schell City				11,471				11,471

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Scotsdale	\$			8,463	4,737			13,200
Scott City				184,139	677,634			861,773
Sedalia				815,770	11,143,529			11,959,299
Sedgewickville				7,901				7,901
Seligman				35,175	170,436			205,611
Senath				66,179	61,113			127,292
Seneca				85,632	373,892			459,524
Seymour				73,559	217,100			290,659
Shelbina				77,931	279,533			357,464
Shelbyville				27,354	36,526			63,880
Sheldon				21,217	39,514			60,731
Sheridan				7,420				7,420
Shoal Creek Drive				13,878				13,878
Shoal Creek Estates				2,045				2,045
Shrewsbury	96,985			266,482	1,384,045			1,747,512
Sibley				13,918				13,918
Sikeston				681,526	6,962,483			7,644,009
Silex				8,262	31,282	4,933		44,477
Silver Creek				24,386	23,371			47,757
Skidmore				13,717	8,357			22,074
Slater				83,546	201,278			284,824
Smithton				20,455	14,167			34,622
Smithville				221,159	1,108,006	104,981		1,434,146
South Gifford				2,888				2,888
South Gorin				5,736				5,736
South Greenfield				5,455				5,455
South Lineville				1,484				1,484
South West City				34,293	184,765	38,591		257,649
Sparta				45,884	110,636			156,520
Spickard				12,634	27,871			40,505

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Springfield	\$			6,079,670	54,153,674	4,900,681		65,134,025
Stanberry				49,855	117,376			167,231
Stark City				6,257				6,257
Steele				90,766	259,584			350,350
Steeleville				57,315	462,591			519,906
Stella				7,139	2,856			9,995
Stewartsville				30,442	94,421			124,863
Stockton				78,613	507,696	38,857		625,166
Stotesbury				1,725				1,725
Stotts City				10,027				10,027
Stoutland				7,099	4,996			12,095
Stoutsville				1,765				1,765
Stover				38,825	152,020			190,845
Strafford				74,000	420,103			494,103
Strasburg				5,455				5,455
Sturgeon				37,863	90,583			128,446
Sugar Creek				153,977	801,081	62,298		1,017,356
Sullivan				254,730	2,860,461			3,115,191
Summersville				21,819	75,837			97,656
Sumner				5,695				5,695
Sunrise Beach				14,760	308,479	49,150		372,389
Sunset Hills	26,844			331,578	1,734,228			2,092,650
Sweet Springs				65,297	255,994			321,291
Sycamore Hills	2,344			28,958				31,302
Syracuse				6,899				6,899
Tallapoosa				8,182				8,182
Taneyville				14,399	14,967			29,366
Taos				34,894	21,435			56,329
Tarkio				77,610	229,476			307,086
Thayer				88,279	451,488			539,767

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Theodosia	\$			9,626	83,580			93,206
Tightwad				2,527				2,527
Tina				7,741				7,741
Tindall				2,607				2,607
Tipton				130,794	198,167			328,961
Town and Country	35,374			436,944	2,948,551			3,420,869
Tracy				8,543	25,254			33,797
Trenton				249,315	1,462,424			1,711,739
Trimble				18,089	19,120			37,209
Triplett				2,567				2,567
Troy				270,212	3,260,663			3,530,875
Truesdale				15,923	225,786			241,709
Truxton				3,850				3,850
Turney				6,217				6,217
Tuscumbia				8,744	11,854			20,598
Twin Bridges				1,685				1,685
Twin Oaks	1,175			14,519	490,790			506,484
Umber View Heights				2,086				2,086
Union				311,123	3,267,362			3,578,485
Union Star				17,367				17,367
Unionville				81,862	209,389			291,251
Unity Village				5,615	6,344			11,959
University City	121,534			1,501,187	4,778,425	395,924		6,797,070
Uplands Park	1,494			18,450	27,755	4,838		52,537
Urbana				16,324	67,538			83,862
Urich				20,014	100,338			120,352
Utica				10,990				10,990
Valley Park	21,165			261,428	822,198			1,104,791
Van Buren				33,892	232,012			265,904
Vandalia				154,940	428,704			583,644

See page 71 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Vandiver	\$			3,329	83,296			86,625
Vanduser				8,704				8,704
Velda City					97,506			97,506
Velda Village	5,247			43,718				48,965
Velda Village Hills	3,539			64,816	65,768			134,123
Verona				28,637	65,670			94,307
Versailles				102,879	1,128,263			1,231,142
Viburnum				33,090	108,585			141,675
Vienna				25,188	156,429	17,929		199,546
Village of Aullville				3,449				3,449
Village of Bradleyville				3,147				3,147
Village of Loch Lloyd				14,760				14,760
Village of Pinhook				1,925				1,925
Village of Plato				2,888				2,888
Vinita Park	6,247			77,169	245,614	11,679		340,709
Vinita Terrace	948			11,712	17,619			30,279
Vista				2,206				2,206
Waco				3,449				3,449
Walker				11,030				11,030
Walnut Grove				25,268	37,272	3,685		66,225
Wardell				17,341	17,834			35,175
Wardsville				39,146	40,693			79,839
Warrensburg				655,375	5,229,043	444,279		6,328,697
Warrenton				211,814	2,639,758			2,851,572
Warsaw				83,025	1,524,200	62,930		1,670,155
Warson Woods	6,439			79,535	191,340			277,314
Washburn				17,969	49,010			66,979
Washington				531,159	7,426,632	526,302		8,484,093
Watson				4,853				4,853
Waverly				32,328	79,498			111,826

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Wayland	\$			17,046	61,864			78,910
Waynesville				140,661	841,904			982,565
Weatherby				4,933				4,933
Weatherby Lake				75,123				75,123
Weaubleau				20,776	59,637			80,413
Webb City				393,546	3,181,436			3,574,982
Webster Groves	75,430			931,724	2,855,785			3,862,939
Weldon Spring				211,373	249,972			461,345
Weldon Spring Hgts.				3,169				3,169
Wellington				31,445				31,445
Wellston	7,988			98,667	148,431			255,086
Wellsville				57,075	95,245			152,320
Wentworth				5,655				5,655
Wentzville				276,589	8,288,712	823,266		9,388,567
Westboro				6,538				6,538
West Alton				22,982				22,982
West Line				3,810				3,810
Weston				65,417	317,115	180,442		562,974
Westphalia				12,835	40,384	8,015		61,234
West Plains				435,821	5,806,457			6,242,278
West Sullivan				3,850	51,746			55,596
Westwood	922			11,391				12,313
Wheatland				15,562	75,209			90,771
Wheaton				28,918	63,446			92,364
Wheeling				10,749				10,749
Whiteside				2,687				2,687
Whitewater				4,532				4,532
Wilbur Park	1,542			19,052	28,660			49,254
Wildwood	106,778			1,318,933	1,988,606			3,414,317
Willard				128,067	726,049	34,020		888,136

See page 71 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2008**

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)	Local Option Use Tax (f,h,i)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Williamsville	\$			15,201	38,556			53,757
Willow Springs				86,113	485,511			571,624
Wilson City				6,618				6,618
Winchester	5,361			66,219	99,617			171,197
Windsor				123,815	368,800			492,615
Windsor Place					31,289			31,289
Winfield				28,998	235,653			264,651
Winona				51,740	200,629			252,369
Winston				9,907				9,907
Woods Heights				29,761	28,329	25		58,115
Woodson Terrace	13,602			168,015	1,347,613	44,058		1,573,288
Wooldridge				1,885				1,885
Worth				3,770				3,770
Worthington				3,570				3,570
Wright City				61,446	438,599			500,045
Wyaconda				12,434	8,170			20,604
Wyatt				14,599	14,218			28,817
Zalma				3,730				3,730
<b>TOTALS</b>	<u>\$ 2,552,380</u>	<u>79,386</u>	<u>500,816</u>	<u>147,579,014</u>	<u>1,143,756,499</u>	<u>74,839,233</u>	<u>90,735,266</u>	<u>1,460,042,594</u>

- (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. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 36.
- (b) See page 95 for a description of county private car tax.
- (c) See page 96 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 cities, counties, and other political subdivisions 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" schedule beginning on page 36.

# Missouri Department of Revenue

## Tax and Fee Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2008

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





**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2008**

District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	Total (Memorandum Only)	District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)
<b>Ambulance Districts</b>				<b>Community Improvement Districts</b>				
Adair County Ambulance District	\$ 1,008,591		1,008,591	1201 Washington CID	\$ 566	6,259		6,825
Ava Ambulance District	403,125		403,125	2017 Chouteau CID	33,817	2,668		36,485
Barton County Ambulance District	498,427		498,427	58 Highway Regional Market CID	2,166	1,340		3,506
Big River Ambulance District	204,372		204,372	620 Market CID	56,980	5,360		62,340
Callaway Co Ambulance District	1,752,395		1,752,395	63 Bypass CID	9,324	4,199		13,523
Cam-MO Ambulance District	692,935		692,935	8750 Manchester Road CID	1,698	5		1,703
Cedar Co Ambulance District	477,257		477,257	Airport Plaza CID	17,997			17,997
Cole Camp Ambulance District	7,963		7,963	American Center CIE	1			1
Dade County Ambulance District	199,552		199,552	Antioch Center CID	148,189			148,189
Herman Area Ambulance District	369,212		369,212	Belleau CID		128		128
Iron County Ambulance District	363,915		363,915	Big Spring Plaza CID	42,092	8,277		50,369
Linn County Ambulance District	553,345		553,345	Broadway Hotel CIE	245,658	49,920		295,578
Maries Osage Ambulance District	171,445		171,445	College Station CID	7,391			7,391
Marion County Ambulance District	1,740,584		1,740,584	Cozens MLK Grand CID	8,714	4,261		12,975
Meramec Ambulance District	621,320		621,320	Crestwood Square CID	30,648	1,100		31,748
Mid-Missouri Ambulance District	996,579		996,579	Downtown Springfield CIE	99,378	3,415		102,793
Miller County Ambulance District	1,798,962		1,798,962	East Highway 60 CID	6,894			6,894
Monroe City Ambulance District	107,302		107,302	East Main & Highway 47 CID	60,746	6,102		66,848
New Madrid County Ambulance District	678,539		678,539	Elm and 370 CID	9,704	13,586		23,290
Noel T. Adams Ambulance District	449,947		449,947	Eureka Pointe CID	195,296			195,296
Osage Ambulance District	285,688		285,688	Eureka South I-44 CID		53		53
Owensville Area Ambulance District	211,591		211,591	Heers Tower CID	7,372			7,372
Pulaski County Ambulance District	1,536,989		1,536,989	Highway 350 CID	6,983	292		7,275
Randolph Co Ambulance District	1,284,980		1,284,980	Highway 100 CID	4,634	5,666		10,300
Ray County Ambulance District	361,116		361,116	Hilltop CID	297,388			297,388
Rock Township Ambulance District	1,841,292		1,841,292	Historic Downtown Branson CID	335,658			335,658
Salt River Ambulance District	203,340		203,340	Imperial Main CID	7,068	3,993		11,061
St Clair Ambulance District	185,786		185,786	James River Commons CIE	2,163	12,174		14,337
St James Ambulance District	292,243		292,243	Kearney West Side CIE	32,359			32,359
St. Francois Co Ambulance District	3,239,898		3,239,898	Liberty Triangle CID	83,697	5,926		89,623
Ste. Genevieve County Ambulance District	734,821		734,821	Liberty Tri Shop Center CID	3,415	32		3,447
Steelville Ambulance District	170,654		170,654	Lincoln Crossings CID	25,141	4,356		29,497
Warsaw Lincoln Ambulance District	643,803		643,803	Logan Estates CID	949	686		1,635
Washington Area Ambulance District	1,471,477		1,471,477	Loughborough Commons CID	577,308			577,308
Washington County Ambulance District	674,669		674,669	Manchester Ballas CID	83,174	47		83,221
<b>Fire Protection Districts</b>				Miner Gateway CID	19,960	638		20,598
High Ridge Fire Protection District	1,258,333		1,258,333	Mountain Farm CID	7,652	355		8,007
Inter City Fire Protection District	60,614		60,614	North Oak Village CID	5,246	92		5,338
Orrick Fire Protection District	108,569		108,569	North Oaks Plaza Shopping Center CID	59,016	165		59,181
Prairie Township Fire District	149,490		149,490	Northwest Area CID	33,530	2,112		35,642
Rock Comm Fire Protection District	2,832,867		2,832,867	PC 1 CID	184,564	90		184,654
Smithville Area Fire Protection District	412,290		412,290	Parkville Old Towne Market CIE	78,866	835		79,701
SNI Valley Fire Protection District	652,703		652,703	Peachtree CID	6,338	4,234		10,572
South Metropolitan Fire Protection District	937,829		937,829	Plaza at Noahs Ark CID	12,827	43		12,870
Southern Stone Fire District	1,776,788		1,776,788	Plaza on Blvd Jennings CIE	189,448	414		189,862
Sullivan Fire Protection District	895,209		895,209	Phoenix Center II CIE	156,046			156,046
				Raintree 150 Center CID	11,800			11,800
				Richardson Crossing CID	32,519	11,189		43,708
				Sappington Square CID	4,612	39		4,651
				Shops on Blue Parkway CID	50,580	1,249		51,829

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2008**

District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	Total (Memorandum Only)
<b>Community Improvement Districts (Continued)</b>			
Simon Square CID	\$ 307	633	940
South 160 CID	83,806		83,806
South Grand CID	91,142	3,726	94,868
Stoneybrooke CID	159,511	1,344	160,855
Tori Pines Commons CID	2,257	12,695	14,952
Viaduct Commercial Area CIE	18,251	446	18,697
Victoria Crossings CID	1,690		1,695
Union CID	20,031	525	20,556
Watson-Laclede Station Road CIE	30,749	682	31,431
Wentzville Bluffs CID	164,254	7,487	171,741
Zumbahl Road/Hwy 94 CIE	26,474	200	26,674
<b>Community Development Districts</b>			
Branson Hills CDD	\$ 272,778		272,778
Brookside CDD	358,051	2,767	360,818
Bryan Road CDD	4,177	785	4,962
Caledonia CDD	125,194	18,929	144,123
Crossings CDD	53,812	6,694	60,506
Grandview Crossing CDD	52,550	24,541	77,091
KC International Airport CDD	615,355	41,235	656,590
Lake Lotawana CDD	7,067	10,429	17,496
Martin City CDD	256,622	4	256,626
Performing Arts CDD	108,926	40,039	148,965
Res Inn Downtown/St. Louis CDE	50,639		50,639
Springdale CDD	51,349	7,071	58,420
St Charles Riverfront CDD	439,436	122,178	561,614
Thirty-ninth Street CDD	143,845	4,436	148,281
Three Trails Village CDE	393,196	43	393,239
Westport CDD	327,082	1,750	328,832
<b>Regional Jail Districts</b>			
Daviess/Dekalb RJD	\$ 897,549		897,549
<b>Tourism Community Districts</b>			
Branson/Lake Area TCED	\$ 7,045,972		7,045,972
<b>Transportation Development Districts</b>			
US Hwy 36 Int 72 corr TDD	\$ 2,906,130		2,906,130

District	Local Sales Tax (b,c,e)	Local Option Use Tax (b,d,e)	County Stock (a,e)	Total (Memorandum Only)
<b>School Districts</b>				
Brentwood School District	\$		75,107	75,107
Cameron R-1 School District			68,223	68,223
Center School District			7,367	7,367
Columbia Board of Education			166,529	166,529
Jefferson City School District			1,936,452	1,936,452
Parkway School District			698,289	698,289
Pattonville School District			171,831	171,831
Springfield R-12 School District			279,771	279,771
Kansas City School District			227,573	227,573
University City School District			39,414	39,414
Rockwood School District			42	42
<b>Totals</b>	<b>\$ 53,324,580</b>	<b>471,894</b>	<b>3,670,598</b>	<b>57,467,072</b>

- (a) See page 96 for a description of county stock insurance
- (b) St. Louis County receives the sales and use tax distributions for the cities and other local political subdivisions within St. Louis County. The county is responsible for distributing the amounts to these entities
- (c) See page 11 for a description of local sales tax
- (d) See page 11 for a description of local option use tax
- (e) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 thru 7 and 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 included in the tax collections schedules. These fee collections are shown on pages 22, 23, and 25 thru 2

# Missouri Department of Revenue

## Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2008

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.



**DEPARTMENT OF REVENUE  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL  
FOR YEARS ENDED JUNE 30, 2008 AND 2007**

(in thousands of dollars)

	2008					2007				
	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</b>										
Personal Service	\$ 36,203	31,342	1,086	29,182	1,074	35,452	33,935	1,063	30,958	1,914
Expense and Equipment	6,354	11,165	191	10,203	771	6,464	8,612	194	7,607	811
Postage	4,130	4,449	124	4,295	30	4,130	4,130	124	3,953	53
County Stock Insurance	500 E	835 E		835	0	500 E	2,615 E		2,615	0
Debt Offset Tax Credits	200 E	250 E		227	23	20 E	675 E		658	17
Emblem Use Fee Distribution	1 E	1 E			1		1 E			1
Fees to Counties & Collection Agency Fees	2,580 E	3,880 E		3,380	500	2,580 E	2,830 E		2,717	113
Homestead Preservation Credit	1,085	1,085		1,056	29	2,956	2,956		2,953	3
Payment of Dues to the Multistate Tax Commission	163	163		163	0	163	163		163	0
Payment of Fees to Counties for Liens	200	200		192	8	200	200		173	27
Refunds for Overpayment of Tax	1,300,000 E	1,300,000 E		1,257,997	42,003	1,245,100 E	1,245,100 E		1,207,944	37,156
Special Needs Adoption Credit					0		500			500
<b>General Fund Total</b>	<b>\$ 1,351,416</b>	<b>1,353,370</b>	<b>1,401</b>	<b>1,307,530</b>	<b>44,439</b>	<b>1,297,565</b>	<b>1,301,717</b>	<b>1,381</b>	<b>1,259,741</b>	<b>40,595</b>
<b>CHILD ENFORCEMENT COLLECTIONS FUND</b>										
Personal Service	\$ 24	24		19	5	23	23		18	5
Expense and Equipment	2,600	2,600		1,960	640	2,600	2,600		2,040	560
<b>Child Enforcement Collections Fund Total</b>	<b>\$ 2,624</b>	<b>2,624</b>	<b>0</b>	<b>1,979</b>	<b>645</b>	<b>2,623</b>	<b>2,623</b>	<b>0</b>	<b>2,058</b>	<b>565</b>
<b>CONSERVATION COMMISSION FUND</b>										
Personal Service	\$ 524	524		516	8	509	509		507	2
Expense and Equipment	16	16		10	6	16	16		8	8
Postage	1	1		1	0	1	1		1	0
<b>Conservation Commission Fund Total</b>	<b>\$ 541</b>	<b>541</b>	<b>0</b>	<b>527</b>	<b>14</b>	<b>526</b>	<b>526</b>	<b>0</b>	<b>516</b>	<b>10</b>
<b>DEBT OFFSET ESCROW</b>										
Debt Offset Refunds	\$ 250 E	300 E		286	14	250 E	251 E		250	1
<b>Debt Offset Escrow Fund Total</b>	<b>\$ 250</b>	<b>300</b>	<b>0</b>	<b>286</b>	<b>14</b>	<b>250</b>	<b>251</b>	<b>0</b>	<b>250</b>	<b>1</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, 2008 AND 2007**

(in thousands of dollars)

(continued from previous page)

**DEPARTMENT OF REVENUE FEDERAL FUND**

	2008					2007				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 242 E	242 E		29	213	235	235		39	196
Expense and Equipment	6,170 E	7,170 E		4,051	3,119	6,170 E	6,170 E		3,539	2,631
<b>Department of Revenue Federal Fund Total</b>	<b>\$ 6,412</b>	<b>7,412</b>	<b>0</b>	<b>4,080</b>	<b>3,332</b>	<b>6,405</b>	<b>6,405</b>	<b>0</b>	<b>3,578</b>	<b>2,827</b>

**DEPARTMENT OF REVENUE INFORMATION FUND**

Personal Service	\$ 281	281		281	0	273	273		273	0
Expense and Equipment	319	319		208	111	319	319		241	78
Postage	185	193		193	0	185	185		185	0
<b>Department of Revenue Information Fund Total</b>	<b>\$ 785</b>	<b>793</b>	<b>0</b>	<b>682</b>	<b>111</b>	<b>777</b>	<b>777</b>	<b>0</b>	<b>699</b>	<b>78</b>

**DEPARTMENT OF REVENUE SPECIALTY PLATE FUND**

Personal Service	\$ 2 E	2 E			2	2 E	2 E		2	0
Expense and Equipment	3 E	3 E			3	3 E	3 E		1	2
Refunds of Specialty Plates	5 E	15 E		15	0	5 E	5 E			5
<b>Department of Revenue Specialty Plate Fund Total</b>	<b>\$ 10</b>	<b>20</b>	<b>0</b>	<b>15</b>	<b>5</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>3</b>	<b>7</b>

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

Personal Service	\$ 12	12		12	0	12	12		11	1
<b>Division of Aging-Elderly Home Delivered Meals Trust Fund Total</b>	<b>\$ 12</b>	<b>12</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>11</b>	<b>1</b>

**FAIR SHARE FUND**

Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E		9	2	11 E	11 E		7	4
<b>Fair Share Fund Total</b>	<b>\$ 11</b>	<b>11</b>	<b>0</b>	<b>9</b>	<b>2</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>7</b>	<b>4</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, 2008 AND 2007**

(in thousands of dollars)

	2008					2007				
	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		11	39	50 E	50 E		15	35
<b>Federal and Other Funds Total</b>	<u>\$ 50</u>	<u>50</u>	<u>0</u>	<u>11</u>	<u>39</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>15</u>	<u>35</u>
<b>HEALTH INITIATIVES FUND</b>										
Personal Service	\$ 48	48		40	8	47	47	1	45	1
Expense and Equipment	4	4		2	2	4	4			4
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E		14	11	25 E	25 E	1	7	17
<b>Health Initiatives Fund Total</b>	<u>\$ 82</u>	<u>82</u>	<u>0</u>	<u>61</u>	<u>21</u>	<u>81</u>	<u>81</u>	<u>2</u>	<u>57</u>	<u>22</u>
<b>INCOME TAX DESIGNATIONS</b>										
Income Tax Designations Distributions	\$ 32 E	36 E		28	8	32 E	39 E		30	9
<b>Income Tax Designations Fund Total</b>	<u>\$ 32</u>	<u>36</u>	<u>0</u>	<u>28</u>	<u>8</u>	<u>32</u>	<u>39</u>	<u>0</u>	<u>30</u>	<u>9</u>
<b>MOTOR FUEL TAX FUND</b>										
Refunds for Aviation Trust Fund	\$ 158 E	158 E		16	142	158 E	158 E		26	132
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	189,736 E		189,735	1	188,000 E	188,864 E		188,864	0
<b>Motor Fuel Tax Fund Total</b>	<u>\$ 188,158</u>	<u>189,894</u>	<u>0</u>	<u>189,751</u>	<u>143</u>	<u>188,158</u>	<u>189,022</u>	<u>0</u>	<u>188,890</u>	<u>132</u>
<b>MOTOR VEHICLE COMMISSION FUND</b>										
Personal Service	\$ 709	709		706	3	688	688		687	1
Expense and Equipment	381	381		348	33	381	381		76	305
Postage	41	43		43	0	41	41		41	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	12 E	12 E		3	9	12 E	12 E		3	9
<b>Motor Vehicle Commission Fund Total</b>	<u>\$ 1,143</u>	<u>1,145</u>	<u>0</u>	<u>1,100</u>	<u>45</u>	<u>1,122</u>	<u>1,122</u>	<u>0</u>	<u>807</u>	<u>315</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, 2008 AND 2007**

(in thousands of dollars)

	2008					2007				
	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	\$ 32	32		31	1	31	31		30	1
Expense and Equipment	3	3			3	3	3			3
<b>Petroleum Inspection Fund Total</b>	<b>\$ 35</b>	<b>35</b>	<b>0</b>	<b>31</b>	<b>4</b>	<b>34</b>	<b>34</b>	<b>0</b>	<b>30</b>	<b>4</b>
<b>PETROLEUM STORAGE TANK INSURANCE FUND</b>										
Personal Service	\$ 26	26		24	2	25	25		22	3
Expense and Equipment	1	1			1	1	16		15	1
<b>Petroleum Storage Tank Insurance Fund Total</b>	<b>\$ 27</b>	<b>27</b>	<b>0</b>	<b>24</b>	<b>3</b>	<b>26</b>	<b>41</b>	<b>0</b>	<b>37</b>	<b>4</b>
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND</b>										
Personal Service	\$ 6,576	6,576	197	6,378	1	6,385	6,235	192	5,815	228
Expense and Equipment	3,267	3,267	98	3,154	15	3,267	3,417	98	3,005	314
Postage	1,719	1,790	52	1,738	0	1,719	1,719	52	1,614	53
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,791 E	1,791 E		1,599	192	1,791 E	2,291 E		2,210	81
Refunds of Motor Fuel Tax	10,414 E	10,414 E		9,325	1,089	10,414 E	10,414 E		8,908	1,506
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 23,767</b>	<b>23,838</b>	<b>347</b>	<b>22,194</b>	<b>1,297</b>	<b>23,576</b>	<b>24,076</b>	<b>342</b>	<b>21,552</b>	<b>2,182</b>
<b>STATE SCHOOL MONEY FUND</b>										
Refunds of Tobacco and Cigarette Tax	\$ 50 E	50 E		21	29	50 E	50 E		17	33
<b>State School Money Fund Total</b>	<b>\$ 50</b>	<b>50</b>	<b>0</b>	<b>21</b>	<b>29</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>17</b>	<b>33</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, 2008 AND 2007**

(in thousands of dollars)

(continued from previous page)

**WORKERS' COMPENSATION FUND**

Refunds - Overpayment and Errors of the  
Workers' Compensation Fund  
Refunds - Overpayment and Errors of the  
Workers' Compensation-Second Injury Fund

**Workers' Compensation Fund Total**

**TOTAL BUDGETED  
GOVERNMENTAL FUNDS**

	2008					2007				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$	450 E	1,272 E		1,271	1	1,670 E	1,670 E		78	1,592
	249 E	249 E			249	249 E	249 E			249
\$	699	1,521	0	1,271	250	1,919	1,919	0	78	1,841
\$	1,576,104	1,581,761	1,748	1,529,612	50,401	1,523,227	1,528,766	1,725	1,478,376	48,665

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



**DEPARTMENT OF REVENUE  
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS  
FOR THE LAST TEN FISCAL YEARS (1999 - 2008)**

	(in thousands of dollars)									
	2008	2007 (c)	2006 (b)	2005	2004	2003	2002	2001	2000	1999
Travel	\$ 289	303	429	606	640	603	700	888	1,067	
Fuel and Utilities			83	115	122	141	92	97	41	
Supplies	10,392	9,699	5,205	9,639	11,773	12,016	10,661	11,933	11,186	
Professional Development	287	314	291	309	364	330	453	676	659	
Communication Services and Supplies	648	632	1,353	1,542	1,584	1,708	1,858	2,210	2,329	
Professional Services	15,650	11,933	23,111	29,032	24,377	13,873	13,814	12,647	13,311	
Maintenance and Repair Services	317	361	1,773	2,297	2,118	1,890	1,910	1,406	1,529	
Janitorial Services	1	1	54	93	93	96	77	75	48	
Computer Equipment	1,155	1,182	2,847	1,774	999	650	987	3,198	2,135	
Office Equipment	508	601	75	334	259	94	86	323	523	
Other Equipment	598	280	71	44	221	59	120	503	668	
Property\Lease\Rental	74	35	142	250	459	631	622	737	567	
Other Expenses	26	43	40	59	80	64	80	101	170	
Travel and Vehicle Expense (a)	\$									1,170
Transportation Equipment Purchase										214
Office Expense										4,197
Communication Expense										8,216
Office and Communication Equipment Purchase										813
Institutional and Physical Plant Expense										273
Institutional and Physical Plant Equipment Purchase										13
Professional Services										2,632
Data Processing Expense and Equipment										11,123
Other Expense										3,592
<b>Total</b>	<b>\$ 29,945</b>	<b>25,384</b>	<b>35,474</b>	<b>46,094</b>	<b>43,089</b>	<b>32,155</b>	<b>31,460</b>	<b>34,794</b>	<b>34,233</b>	<b>32,243</b>

(a) The state of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.

(b) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in Department of Revenue (Department) related expenditures.

(c) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION  
FOR FISCAL YEARS (2006-2008)**

(in thousands of dollars)

(a)	2008	2007 (c)	2006
<b>Customer Services Division</b>			
Personal Service			
Taxation	\$ 13,523	13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	10,213	11,034	10,577
Expense and Equipment (b)			
Taxation	2,547	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	9,747	6,889	5,516
Fees to Counties & Collection Agency Fees	3,380	2,717	2,435
Payment of Fees to Counties for Liens	192	173	146
Contingency Payments			3,241
Tax Data Matching			5,400
Payment of Dues to the Multistate Tax Commission	163	163	163
<b>Total</b>	<b>\$ 39,765</b>	<b>42,587</b>	<b>55,664</b>
<b>Fiscal Services Division</b>			
Personal Service	\$ 9,026	9,671	10,136
Expense and Equipment (d)	13,619	6,894	9,875
<b>Total</b>	<b>\$ 22,645</b>	<b>16,565</b>	<b>20,011</b>
<b>Legal Services Division</b>			
Personal Service	\$ 4,456	4,299	4,195
Expense and Equipment	297	341	338
<b>Total</b>	<b>\$ 4,753</b>	<b>4,640</b>	<b>4,533</b>
<b>Total Personal Service</b>	<b>\$ 37,218</b>	<b>38,408</b>	<b>44,734</b>
<b>Total Expense and Equipment</b>	<b>29,945</b>	<b>25,384</b>	<b>35,474</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 67,163</b>	<b>63,792</b>	<b>80,208</b>

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department of Revenue (Department) underwent a major reorganization. The prior divisional organization's expenditures are shown on page 81 for informational purposes.

(b) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department related expenditures.

(c) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

(d) In Fiscal Year 2008, the Division of Fiscal Services incurred the Child Support Enforcement expenses that were previously reported by the Taxation Bureau.

**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION  
FOR FISCAL YEARS 1999 - 2005**

(a)	2005	2004	2003	2002	2001	2000	1999
<b>Division of Administration</b>							
Personal Service	\$ 8,845	8,265	8,234	8,808	9,002	8,620	8,245
Expense and Equipment	<u>7,164</u>	<u>7,381</u>	<u>8,783</u>	<u>7,770</u>	<u>9,477</u>	<u>10,604</u>	<u>11,527</u>
<b>Total</b>	<b>\$ <u>16,009</u></b>	<b><u>15,646</u></b>	<b><u>17,017</u></b>	<b><u>16,578</u></b>	<b><u>18,479</u></b>	<b><u>19,224</u></b>	<b><u>19,772</u></b>
<b>Division of Motor Vehicle and Driver Licensing Including Branch Offices</b>							
Personal Service	\$ 18,535	17,975	17,797	18,493	18,399	17,725	17,187
Expense and Equipment	14,312	15,984	14,909	13,818	15,379	12,094	11,065
Commercial Driver License Information System Fees	267	267	253	275	264	267	225
Problem Driver Point System	<u>39</u>	<u>58</u>	<u>86</u>	<u>59</u>	<u>84</u>	<u>137</u>	<u>142</u>
<b>Total</b>	<b>\$ <u>33,153</u></b>	<b><u>34,284</u></b>	<b><u>33,045</u></b>	<b><u>32,645</u></b>	<b><u>34,126</u></b>	<b><u>30,223</u></b>	<b><u>28,619</u></b>
<b>Division of Taxation and Collection</b>							
Personal Service	\$ 25,568	24,909	24,436	25,399	26,242	25,535	24,366
Expense and Equipment	15,034	14,534	5,503	7,040	7,085	8,389	6,668
Fees to Counties & Collection Agency Fees	2,897	2,580	2,292	2,097	2,155	2,352	2,349
Payment of Fees to Counties for Liens	160	173	172	169	142	196	73
Contingency Payments	5,970	1,950					
Contract Auditors	3						
Tax Data Matching	85						
Payment of Dues to the Multistate Tax Commission	<u>163</u>	<u>162</u>	<u>157</u>	<u>232</u>	<u>208</u>	<u>194</u>	<u>194</u>
<b>Total</b>	<b>\$ <u>49,880</u></b>	<b><u>44,308</u></b>	<b><u>32,560</u></b>	<b><u>34,937</u></b>	<b><u>35,832</u></b>	<b><u>36,666</u></b>	<b><u>33,650</u></b>
<b>Total Personal Service</b>	<b>\$ 52,948</b>	<b>51,149</b>	<b>50,467</b>	<b>52,700</b>	<b>53,643</b>	<b>51,880</b>	<b>49,798</b>
<b>Total Expense and Equipment</b>	<b><u>46,094</u></b>	<b><u>43,089</u></b>	<b><u>32,155</u></b>	<b><u>31,460</u></b>	<b><u>34,794</u></b>	<b><u>34,233</u></b>	<b><u>32,243</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u><u>99,042</u></u></b>	<b><u><u>94,238</u></u></b>	<b><u><u>82,622</u></u></b>	<b><u><u>84,160</u></u></b>	<b><u><u>88,437</u></u></b>	<b><u><u>86,113</u></u></b>	<b><u><u>82,041</u></u></b>

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The divisions shown above no longer exist. The new organizational expenditures are shown on page 80.

**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY FUND  
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)  
FOR THE LAST TEN FISCAL YEARS (1999 - 2008)**

(in thousands of dollars)

	2008	2007 (b)	2006 (a)	2005	2004	2003	2002	2001	2000	1999
General Fund	\$ 47,416	45,571	56,188	43,660	40,595	36,106	36,280	40,003	42,579	40,699
Child Support Enforcement										
Collections Fund	1,979	2,058	2,622	2,622	2,398					
Conservation Commission Fund	527	517	490	711	546	505	505	493	474	340
Department of Revenue										
Federal Fund	4,081	3,578	5,012	6,322	5,771	836	495	173	37	42
Department of Revenue	682	699	723	882	957	849	892	920	905	836
Information Fund										
Department of Revenue		3	5							
Specialty Plate										
Division of Aging-Elderly Home	12	11	11	15	14		11	21	21	21
Delivered Meals Trust Fund										
Health Initiatives Fund	46	50	50	51	49	48	48	46	47	45
Motor Vehicle Commission Fund	1,096	804	612	940	730	636	665	653	648	570
Petroleum Inspection Fund	30	30	32	32	31	31	30	31	29	26
Petroleum Storage Tank										
Insurance Fund	24	37	25	25	23	23	23	23	22	21
State Highways and Transportation	11,270	10,434	14,438	43,782	43,124	43,588	45,211	46,074	41,351	39,441
Department Fund										
<b>Total</b>	<u>\$ 67,163</u>	<u>63,792</u>	<u>80,208</u>	<u>99,042</u>	<u>94,238</u>	<u>82,622</u>	<u>84,160</u>	<u>88,437</u>	<u>86,113</u>	<u>82,041</u>

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department of Revenue (Department) related expenditures.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE  
PROGRAM SPECIFIC DISTRIBUTIONS  
FOR THE LAST TEN FISCAL YEARS (1999 - 2008)**

	(in thousands of dollars)									
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Refunds for Overpayment of Tax	\$ 1,257,997	1,207,944	1,127,563	1,071,059	1,075,035	1,160,194	1,116,641	1,001,178	999,421	784,049
Refunds Required by Article X						5,950		98,856	178,843	318,792
County Stock Insurance Tax	835	2,615	780	150		150	150	150	5,226	5,316
Refunds for Aviation Trust Fund	16	26	25	68	53	58	158	15	12	14
Distribution of Funds Accruing to the Motor Fuel Tax Fund	189,735	188,864	186,970	190,669	188,472	181,562	175,915	175,550	158,125	136,362
Distribution of Income Tax Check-offs	28	30	18	32						
Distribution of Homestead Preservation Tax Credit	1,056	2,953								
Refunds of Any Tax or Fee Credited to the										
State Highways and Transportation Department Fund	1,599	2,210	1,991	1,791	1,493	1,264	2,256	2,148	2,011	1,613
Refunds of Tobacco and Cigarette Tax	44	31	49	84	150	40	363	40	66	81
Refunds of Motor Fuel Tax (a)	9,325	8,908	9,552	9,766	9,612	9,622	33,510	44,219	42,063	42,069
Refunds of Fees Credited to										
Motor Vehicle Commission Fund	3	3	2	1	1	6	7	8	5	8
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,271	78	148	314	668	340	526	1,670	1,171	283
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund				10	10	505	701	149	499	134
Receipts from Gasoline Taxes for Distribution to Counties									28,895	102,097
Refunds-Federal and Other Funds	11	15	12	292	6	232	405	22	175	
Refunds-Debt Offset	286	250	206	251	288	277	313	163	123	94
Debt Offset Tax Credits	227	658	192							
Refunds of Specialty Plates	15		5							
<b>Total Program Specific Distributions</b>	<b>\$ 1,462,448</b>	<b>1,414,585</b>	<b>1,327,513</b>	<b>1,274,487</b>	<b>1,275,788</b>	<b>1,360,200</b>	<b>1,330,945</b>	<b>1,324,168</b>	<b>1,416,635</b>	<b>1,390,912</b>

(a) Fiscal Years 1999-2002 include the Highway Reciprocity Commission's special fuel tax refunds. Starting in Fiscal Year 2003, the special fuel tax refunds are paid from the Missouri Department of Transportation's appropriations as part of the Motor Carrier Unit consolidation.

# Missouri Department of Revenue

## Fund Descriptions

Fiscal Year Ended June 30, 2008

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



# State Fund Descriptions

## GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2008, the Missouri Department of Revenue received approximately 68 percent of its operational funding from the General Fund.

## ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 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 Sections 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 Sections 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.

## **CHILDHOOD LEAD TESTING FUND**

The Childhood Lead Testing Fund, as authorized by Section 143.1006, RSMo, receives contributions that individuals or corporations designate on income tax returns and appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources related to lead testing, education, and screenings. The state uses the money for the administration of childhood lead programs, the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management.

## **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.

## **CIRCUIT COURTS ESCROW FUND**

The Circuit Courts Escrow Fund, as authorized by Section 488.5028, RSMo, receives income tax refunds that the Department of Revenue offsets as instructed by the Office of State Courts Administrator (OSCA). If a person fails to pay court costs, fines, fees, or other sums ordered by a court, the court may report such delinquencies in excess of twenty-five dollars to OSCA and request a setoff of an income tax.

## **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 this 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.

### **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.

### **DEBT OFFSET ESCROW FUND**

The Debt Offset Escrow Fund, as authorized by Section 143.784, RSMo, receives income tax refunds that the Department of Revenue offsets from a debtor identified by a state agency.

### **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 Sections 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 Sections 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.

## **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 Fund, 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 Fund. Organizations applying for the first time 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 Sections 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 MILITARY FAMILY RELIEF FUND**

The Missouri Military Family Relief Fund, as authorized by Section 41.218, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States and who have been called to active duty as a result of the September 11, 2001, terrorist attacks.

### **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.

### **MISSOURI PUBLIC HEALTH SERVICES**

The Missouri Public Health Services Fund, as authorized by Section 192.900 RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Health and Senior Services administers the fund and uses the money to educate the public, collect statistics, and provide services to detect, test, and prevent cervical cancer.

### **MISSOURI STATE WATER PATROL FUND**

The Missouri State Water Patrol Fund, as authorized by Section 306.030, receives marine registration fees in excess of \$2 million annually. The Missouri Department of Revenue deposits the first \$2 million into the General Revenue Fund.

## **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.

## **NATIONAL GUARD TRUST FUND**

The National Guard Trust Fund, as authorized by Section 143.1003, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Adjutant General uses the money to provide the appropriate uniformed honor detail to attend and render the appropriate services and coordinate the appropriate detail with a recognized veteran's organization for any deceased person who served in the armed forces of the United States during a time of war or is otherwise entitled to military honors at the person's burial, interment, or memorial service.

## **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 Sections 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 Sections 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 Sections 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.

## **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 this 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 currently 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.

## **VETERANS TRUST FUND**

The Veterans Trust Fund, as authorized by Section 143.1001, receives contributions that individuals or corporations designate on income tax returns, grants, gifts, bequests, and federal funds provided for the benefit of the state's veterans.

## **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.

## **WORKERS MEMORIAL FUND**

The Workers Memorial Fund, as authorized by Section 8.900 RSMo, receives moneys from gifts and grants. The Workers Memorial Committee will use the money



for a permanent memorial for workers who were killed on the job in Missouri or who suffered an on-the-job injury that resulted in a permanent disability.

### **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

## **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 to the appropriate fund.

## **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 Sections 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.

## **COMPLIANCE CLEARING FUND**

The Missouri Department of Revenue (Department) audits business tax returns for compliance with sales, use, corporate, and withholding tax statutes. Field compliance personnel collect tax payments for any discrepancies, and the Department holds the 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 taxes and fees:

- **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.

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

The Department of Agriculture Non-State Funds is a combination of the following taxes and fees:

- **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.
- **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.

## **MoDOT NON-STATE FUND**

The MoDOT Non-State Fund is a combination of the following taxes and fees. The Missouri Department of Revenue (Department) exercise administrative control over the fund.

- **Base State Registration**  
The Missouri Department of Transportation (MoDOT) receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 622.095, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.
- **International Fuel Tax Agreement**  
The Missouri Department of Transportation holds and disburses 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.
- **International Fuel Tax Agreement Bond**  
The Missouri Department of Transportation (MoDOT) holds 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.
- **International Registration Plan**  
The Missouri Department of Transportation collects license plate fees due to other jurisdictions as authorized by Section 301.227, RSMo.

## **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 Sales and Use Non-State Tax Fund for distribution to the political subdivisions and to the appropriate state funds.

## **RIVERBOAT GAMING TAXES AND FEES FUND**

The Riverboat Gaming Fund is a combination of the following taxes and fees:

- **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.

## **SALES AND USE NON-STATE TAX FUND**

The Sales and Use Non-State Tax Fund is a combination of the following taxes:

- **Cabaret Sales Tax**  
The Missouri Department of Revenue (Department) received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Department distributes the money as directed by the court to cities and counties.
- **Local Option Use Tax**  
The Missouri Department of Revenue (Department) receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.
- **Local Sales Tax**  
The Missouri Department of Revenue (Department) receives 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 Missouri Department of Revenue (Department) received collections from a 1 ½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax as authorized by Section 144.748, RSMo. The Department distributed the money to political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined the tax was unconstitutional and, therefore, the Department ceased collecting the tax.

- **Suspense Holding**

The Missouri Department of Revenue receives sales and use tax collections that cannot immediately be identified 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.

# Missouri Department of Revenue

## Non-Appropriated Funds Sources and Applications Fiscal Year Ended June 30, 2008

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



**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Value-Added Program Fund	\$ 259,969	69,474	200,808	128,635	Cash	128,635
Animal Waste Treatment System Loan Program	613,211	7,192,249	7,539,836	265,624	Cash	265,624
Beginning Farmer Loan Program	74,134	37,382	39,438	72,078	Cash	72,078
Agricultural Product Utilization Contributor Tax Credit Program	309,109	6,589,522	6,666,379	232,252	Cash	232,252
Family Farm Breeding Livestock Loan Program	24,402	10,909	125	35,186	Cash	35,186
Mo. State Fair Escrow Account	1,197,159	1,378,052	1,866,882	708,329	Cash	708,329
Mo. State Fair Foundation	114,504	179,061	132,716	160,849	Cash	160,849
Mo. State Fair Agricultural Youth Fund	113,290	142,003	126,610	128,683	Cash	128,683
Mo. State Fair Sheep Producers Fund	24,367	147		24,514	Cash	24,514
Mo. State Fair Endowment Fund	512	5		517	Cash	517
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 1,287,024	933,985	1,798,507	422,502	Cash	422,502
Consumers Promotion	8,500	9	8,509	0		
TriCor Multistate Litigatin Cost Share		271,977		271,977	Cash	271,977
<b>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</b>						
Inmate Account Fund	\$ 3,538,545	35,779,328	36,211,164	3,106,709	Cash	3,106,709
Inmate Canteen Fund	14,090,616	31,393,206	30,210,660	15,273,162	Cash	15,273,162
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 349,415,464	261,513,807	216,360,336	394,568,935	Cash, TI	2,194,518,297
Missouri Development Finance Board	76,054,613	10,796,515	17,606,895	69,244,233	Cash, TI, Rec, Eq, Pre Exp	64,244,233
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf:						
Trust Fund	\$ 392,756	29,080	11,641	410,195	Cash, CS	410,195
Student and Activities Fund	183,609	193,044	197,811	178,842	Cash	178,842
Missouri School for the Blind:						
Trust Fund	6,658,472	529,336	554,762	6,633,046	Cash, CS	6,633,046
Activities Fund	62,808	122,339	113,980	71,167	Cash	71,167
Student Fund	2,811	126	1,048	1,889	Cash	1,889
Handicapped Children's Trust Fund	438,770	112,322	88,604	462,488	Cash, CS	462,488

See page 106 for explanation of footnotes.

(continued on next page)



**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION:</b>						
Missouri Student Loan Program Atom Account	\$ 1,338,045	228,479,492	229,786,381	31,156	Cash	31,156
<u>University of Central Missouri:</u>						
Current General Fund	\$ 20,461,573	72,157,232	66,976,766	25,642,039	TI, FA, CD	25,642,039
Current Restricted Fund	18,021	12,388,388	12,010,812	395,597	TI, FA, CD	395,597
Auxiliary Services Designated	4,541,601	28,882,912	28,211,176	5,213,337	TI, FA, CD	5,213,337
Loan Funds - Restricted Fund	8,028,073	568,409	192,686	8,403,796	Rec	8,403,796
Unexpended Plant Restricted Fund	10,549,675	12,152,592	10,097,839	12,604,428	FA	12,604,428
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,214,190	7,628,463	7,641,995	1,200,658	Cash, Rec	1,200,658
Other Revenues	(292,626)	351,643	197,649	(138,632)	Cash, Rec	(138,632)
Current Funds - Restricted:						
Federal Grants	409,777	6,683,244	6,690,923	402,098	Cash, Rec	402,098
Other Gifts, Grants, and Contracts	462,340	633,342	592,753	502,929	Cash, Rec	502,929
Loan Fund	50,951	1,995	197	52,749	Cash, Rec	52,749
Endowment	838,462	22,275		860,737	Cash, Rec	860,737
Plant	20,828,245	2,239,186	3,298,969	19,768,462	Cash, TI	19,768,462
<u>Lincoln University:</u>						
Current Funds	\$ 6,860,295	53,158,662	52,432,949	7,586,008	Cash, TI, Rec, Pre Exp	7,586,008
<u>Missouri Southern State University:</u>						
Current Funds	\$ 56,080,952	44,883,756	45,920,365	55,044,343	Cash, Rec, Inv, Pre Exp, Eq	91,212,962
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	21,247,204	21,247,204	0		
Interest Income		481,710	481,710	0		
State Vocational Reimbursements		29,963	29,963	0		
Reimbursement from Auxiliary		169,020	169,020	0		
Miscellaneous Income		181,710	181,710	0		
Auxiliary Services:						
Student Fees		1,121,090	1,121,090	0		
Sales and Services		7,627,073	7,627,073	0		
Interest Income		285,800	285,800	0		

See page 106 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (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	\$ 9,562,151	55,839,466	58,834,428	6,567,189	Cash, Inv, Rec	12,494,088
Auxiliary Enterprises		21,399,559	21,399,559	0	Cash, Inv, Rec	831,977
Restricted	668,082	11,201,228	11,552,785	316,525	Cash, Rec	1,327,049
Loan Fund	2,876,678	60,560	74,414	2,862,824	Cash, Rec	2,482,803
Plant Fund:						
Renewals and Replacements	(2,999,083)	5,733,807	6,935,124	(4,200,400)	Cash, Rec	(2,456,222)
Debt Service	2,858,185	7,877,670	6,768,937	3,966,918	Cash	3,966,918
Investment in Plant	192,094,131	4,584,082	548,850	196,129,363	Eq	165,159,473
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 29,134,010	120,314,253	124,319,364	25,128,899	Cash, Inv, Rec	40,885,189
Loan Fund	860,272	88,315	105,889	842,698	Cash, Rec	5,092,640
Endowment and Similar Funds	4,192,042	183,488		4,375,530	TI	4,375,529
Plant Fund	190,379,874	65,716,534	52,572,454	203,523,954	Cash, Inv, Rec	332,388,055
Agency Fund	79,601	491,550	468,286	102,865	Cash, Rec	104,343
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 39,802,815	81,471,503	68,565,978	52,708,340		
Designated Fund	3,564,502	7,691,305	8,484,490	2,771,317		
Endowment	722,262	22,500		744,762		
Total General Operating Fund	<u>44,089,579</u>	<u>89,185,308</u>	<u>77,050,468</u>	<u>56,224,419</u>	Cash, TI, Rec, Inv, Other	82,134,787
Other Funds:						
Designated Fund	5,795,092	13,872,593	13,946,300	5,721,385	Cash, TI, Rec, Inv, Bldg, Eq, Other	6,660,859
Auxiliary Fund	60,510,404	46,196,267	43,285,675	63,420,996	Cash, TI, Rec, Inv, Bldg, Eq, Other	95,722,526
Restricted and Loan Fund	3,928,751	18,044,828	18,068,025	3,905,554	Cash, Rec	5,048,761
Plant Fund	168,673,816	22,928,585	52,182,693	139,419,708	Cash, TI, Rec, Inv, CWIP, Bldg, Eq, Other	219,996,935
West Plains Fund	14,322,506	5,341,785	4,416,253	15,248,038	Cash, TI, Rec, Inv, CWIP, Bldg, Eq, Other	16,431,167
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 59,728,603	66,775,365	58,328,860	68,175,108	Cash, TI, Rec, Inv	74,832,049
Current Funds - Restricted	10,184,542	6,983,575	7,467,098	9,701,019	Cash, Rec	9,459,547
Plant Fund	15,797,694	2,129,217	11,435,897	6,491,014	TI, Eq	154,609,873
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (1,833,202,000)	1,643,619,000	2,009,117,000	(2,198,700,000)	Cash, TI, Rec, Inv	897,572,000
Restricted Funds	40,870,000	297,408,000	280,437,000	57,841,000	Cash, TI, Rec, Inv	133,883,000

See page 106 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (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	\$ 91,012,357	618,993,604	496,711,740	213,294,221	Cash	213,294,221
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
Albany Regional Center	\$ 176,622	2,259,271	2,241,673	194,220	Cash	194,220
Bellefontaine Habilitation Center	383,629	1,640,552	1,598,056	426,125	Cash	426,125
Central Missouri Regional Center	266,258	5,052,453	4,954,462	364,249	Cash	364,249
Cottonwood Residential Treatment Center	1,128	5,946	6,127	947	Cash	947
Fulton State Hospital	486,293	2,257,043	2,251,253	492,083	Cash	492,083
Hannibal Regional Center	215,505	2,786,245	2,763,253	238,497	Cash	238,497
Hawthorn Children's Psychiatric Hospital	2,224	23,229	22,160	3,293	Cash	3,293
Higginsville Habilitation Center	154,535	1,541,113	1,500,004	195,644	Cash	195,644
Joplin Regional Center	323,684	2,402,323	2,439,248	286,759	Cash	286,759
Kansas City Regional Center	872,868	10,634,986	10,440,938	1,066,916	Cash	1,066,916
Kirksville Regional Center	78,044	1,252,866	1,237,421	93,489	Cash	93,489
Marshall Habilitation Center	190,163	1,816,912	1,812,645	194,430	Cash	194,430
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	11,683	148,319	117,767	42,235	Cash	42,235
Total Donated Stock	11,188		2,227	8,961	CS	8,961
Mid-Missouri Mental Health Center	266	59,910	57,750	2,426	Cash	2,426
Missouri Sexual Offender Treatment Center	14,541	64,427	58,921	20,047	Cash	20,047
Nevada Habilitation Center	288,077	742,524	663,930	366,671	Cash	366,671
Northwest Mo. Pyschiatric Rehabilitation Center	182,485	599,088	664,781	116,792	Cash	116,792
Poplar Bluff Regional Center	225,473	2,543,514	2,510,326	258,661	Cash	258,661
Rolla Regional Center	397,802	2,035,534	2,099,507	333,829	Cash	333,829
Sikeston Regional Center	226,483	1,971,905	1,993,626	204,762	Cash	204,762
Southeast Mo. Mental Health	252,917	2,176,886	2,170,308	259,495	Cash	259,495
Southeast Mo. Residential Services	19,157	450,958	434,322	35,793	Cash	35,793
Southwest Mo. Mental Health	45,335	340,159	323,058	62,436	Cash	62,436
Springfield Regional Center	309,288	2,640,014	2,585,078	364,224	Cash	364,224
St. Louis Developmental Dis. Treatment Center	249,234	1,703,764	1,675,158	277,840	Cash	277,840
St. Louis Regional Center	805,315	7,373,105	7,173,299	1,005,121	Cash	1,005,121
St. Louis Psychiatric Rehabilitation Center	602,381	3,572,055	3,344,540	829,896	Cash	829,896
Western Missouri Mental Health	45,939	419,276	421,428	43,787	Cash	43,787
<b>DEPARTMENT OF NATURAL RESOURCES:</b>						
Division of State Parks-Maintenance Resource	\$ 168,446	131,915	98,068	202,293	Cash	202,293

See page 106 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>OFFICE OF ADMINISTRATION:</b>						
KC and St. Louis Earnings Tax Account	\$ 145,589	2,213,874	2,210,959	148,504	Cash, Repo	148,504
Missouri Savings Bond Account	12,222	281,550	283,550	10,222	Cash	10,222
Old Age Survivors Disability and Health Insurance Trust Fund	3,903	304,343,193	304,343,242	3,854	Cash	3,854
MO State Employees Deferred Comp. Fund	26,466	12,049,463	12,075,929	0		
State of MO Cafeteria Plan Account	12,781	224,573	221,231	16,123	Cash	16,123
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 88,225	3,087,904	3,044,990	131,139	Cash	131,139
Fiduciary Residents Cash Fund		57,467	57,467	0		
Veterans' Home Foundation	499,644	338,045	229,319	608,370	Cash, CD, CS, Rec	608,370
Mo. Veterans' Home, Mexico:						
Assistance League	452,745	183,596	130,521	505,820	Cash, CD	505,820
Residents Cash Fund	132,103	3,296,673	3,228,207	200,569	Cash	200,569
Fiduciary Residents Cash Fund	1,240	58,706	59,899	47	Cash	47
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	657,733	106,830	150,802	613,761	Cash, CD	613,761
Residents Cash Fund	189,049	4,273,857	4,259,372	203,534	Cash	203,534
Fiduciary Residents Cash Fund		59,426	59,426	0		
Mo. Veterans' Home, St. James:						
Assistance League	181,752	233,272	212,059	202,965	Cash	202,965
Residents Cash Fund	278,540	3,242,040	3,257,928	262,652	Cash	262,652
VA Fiduciary Fund	1,801	29,171	30,972	0		
Social Security Beneficiaries Account		64,146	64,146	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	513,545	6,258,719	6,280,788	491,476	Cash	491,476
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	80,738	728,770	684,031	125,477	Cash	125,477
Mo. Veterans' Cemetery, Springfield	33,484	13,012	6,144	40,352	Cash	40,352
Mo. Veterans' Commission Foundation	48,225	17,071	6,011	59,285	Cash, CD	59,285
Mo. Veterans' Home, Cameron:						
Assistance League	40,074	66,947	51,164	55,857	Cash, CD	55,857
Residents Cash Fund	219,435	1,267,006	1,352,567	133,874	Cash	133,874
Fiduciary Fund	56,524	56,189	40,657	72,056	Cash	72,056

See page 106 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System	\$ 8,056,993,537	364,092,987	487,056,212	7,934,030,312	Cash, Rec, TI, Eq	9,047,648,083
Judicial Plan	72,180,820	27,285,248	22,124,965	77,341,103	Cash, Rec, TI, Eq	88,056,100
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	397,762	28,470,861	28,516,855	351,768	Cash, Rec, TI	3,330,552
Deferred Compensation		60,494,667	60,520,713	(26,046)	Cash, Rec, TI	47,249
Public School Retirement System of Missouri	29,283,666,821	(291,157,919)	1,557,365,974	27,435,142,928	Cash, Rec, TI, Eq, Pre Exp	30,637,760,870
Public Education Employee Retirement System of Missouri	2,681,176,296	28,713,036	134,264,684	2,575,624,648	Cash, Rec, TI, Eq, Pre Exp	2,865,741,259
<b>DEPARTMENT OF REVENUE (c)</b>						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Division of Youth Services:						
Northeast Community Treatment Center Canteen Fund						
	\$ 422	204	580	46	Cash	46
W.E. Sears Youth Center	606	700	658	648	Cash	648
Excel School Canteen Fund	475	125	52	548	Cash	548
<b>DEPARTMENT OF TRANSPORTATION:</b>						
Local Fund	\$ 21,282,131	43,197,396	19,796,769	44,682,758	Cash, TI	44,682,758
MoDOT & MSHP Medical and Life Insurance	13,634,699	103,841,784	106,785,045	10,691,438	Cash, TI, Rec, CD	31,745,987
Mo Highway and Transportation Com Self Insurnace	17,019,298	15,596,273	32,103,153	512,418	Cash, TI, FA, Rec	65,693,833
Mo Transportation Finance Corp	82,781,039	3,471,991	48,060	86,204,970	Cash, TI, Rec	86,209,253
Motor Carrier Services	12,832,519	190,898,932	196,498,763	7,232,688	Cash, TI, Rec	7,232,688
<b>STATE TREASURER'S OFFICE:</b>						
Special Obligation Refunding Bond:						
Depreciation and Replacement	\$ 1,099,249	49,970		1,149,219	Cash, Repo	1,149,219
BPB A2001:						
Const JCCC	807,561	7,013	814,574	0		
Chillicothe Prison	99,994,591	2,621,209	74,679,760	27,936,040	Cash, Repo	27,936,029
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$ 40,052,222,113</b>	<b>4,962,399,947</b>	<b>7,291,538,372</b>	<b>37,723,083,688</b>		<b>47,856,500,045</b>

See page 106 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
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(continued from previous page)

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2007, are final audited balances for the year then ended and, accordingly, differ from the ending balances reported in the Department of Revenue's Fiscal Year 2007 Financial and Statistical Report.

(b) TI - Temporary Investments FA - Federal Agency Securities TN - Treasury Note TB - Treasury Bill Pre Exp - Prepaid Expenses	Rec - Accounts Receivable Inv - Inventories Bldg - Buildings Repo - Repurchase Agreement CWIP - Construction Work In Progress	Eq - Equipment CD - Certificate of Deposit CS - Common Stock
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(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.