

Missouri Department of Revenue

**Financial and Statistical
Report**

Fiscal Year Ended June 30, 2019



Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2019



Ken Zellers
Director of Revenue

Prepared by:

Nancy Holtschneider, CPA
Administrator
Department of Revenue

Julie Ruettgers
Fiscal and Administrative Manager II
Department of Revenue

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INTRODUCTORY

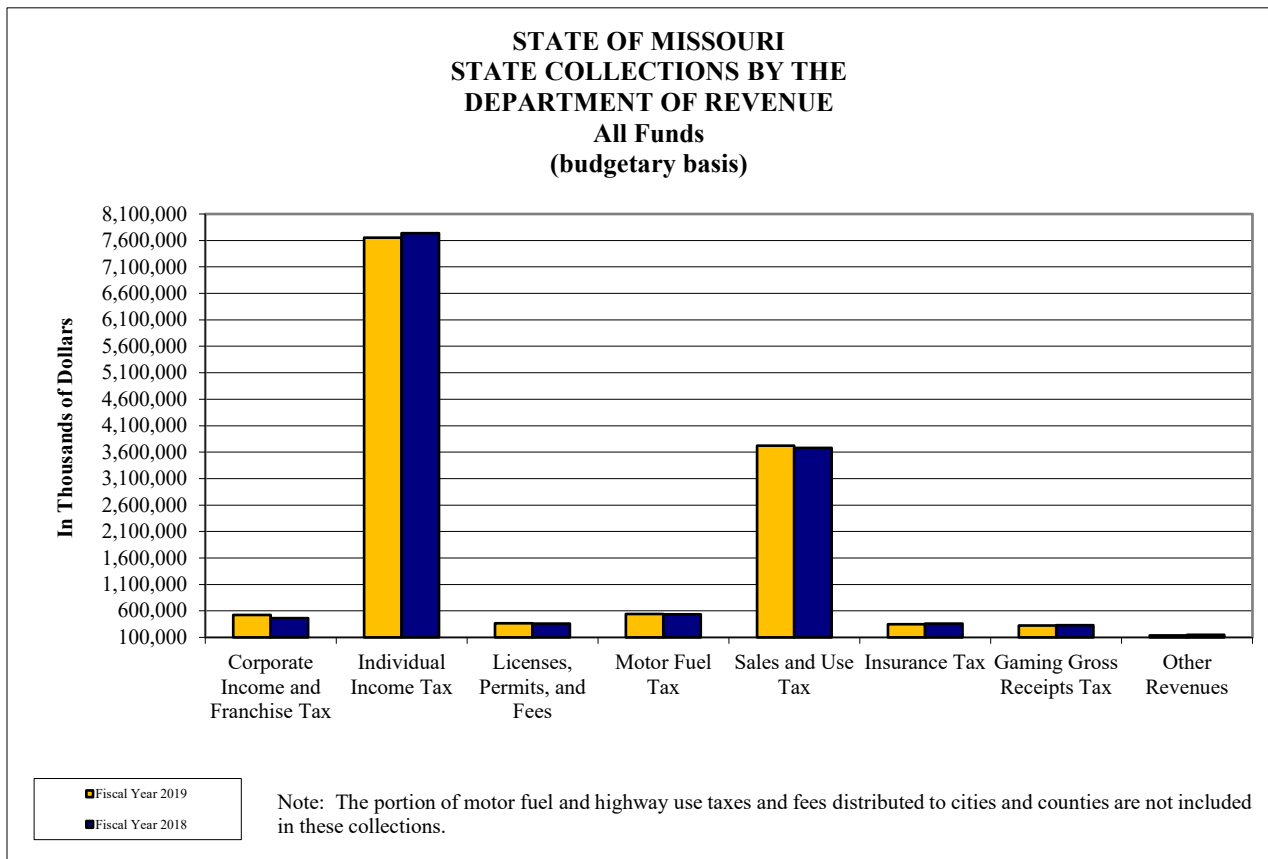
REPORTING ENTITY

The people of Missouri created the Department of Revenue 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 number of employees authorized by the General Assembly for Fiscal Year 2019 was 1,132.05, with an operating budget of \$70.5 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$13.8 billion in Fiscal Year 2019, an increase of .09 percent over Fiscal Year 2018. The Department collected 98.88 percent of the state's General Fund collections and 48.42 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

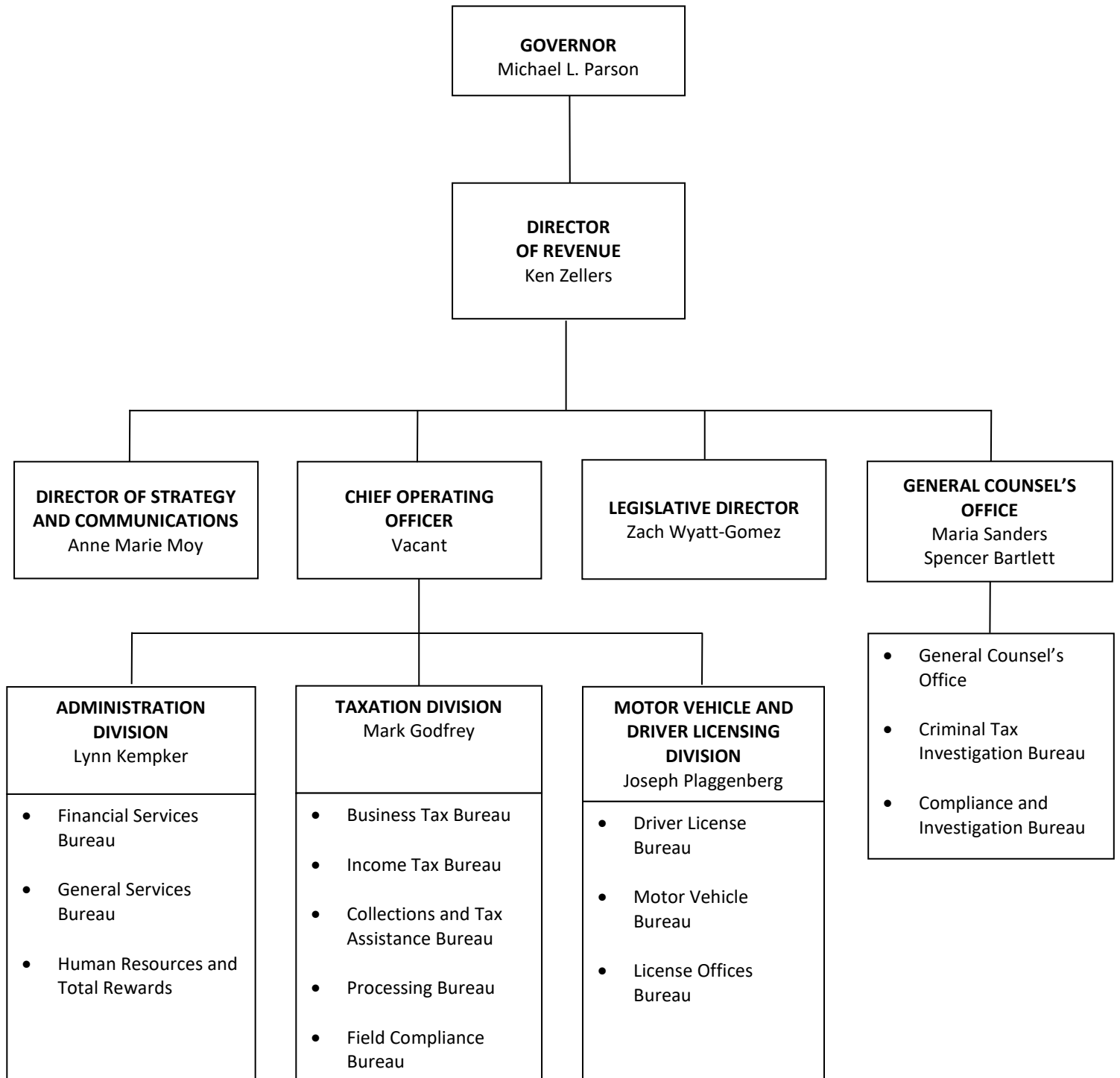
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

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 and General Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail DOR.FSB_Management@dor.mo.gov. The report may be viewed online at www.dor.mo.gov.

INTRODUCTORY

Department of Revenue Organizational Chart



Missouri Department of Revenue

Taxes Administered

Fiscal Year Ended June 30, 2019

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.

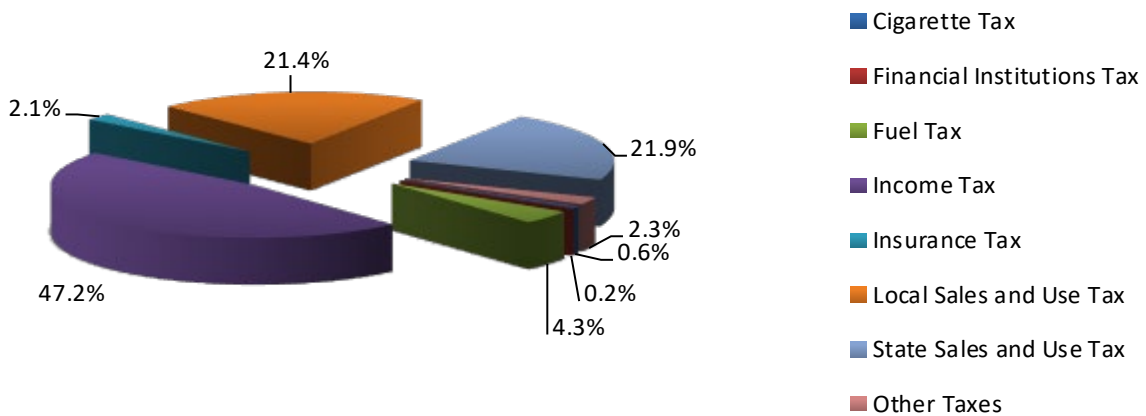


TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY19 Amount Collected	FY18 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$99,384,853	\$102,291,775	-2.8 %
Financial Institutions Tax	34,333,482	38,132,400	-10.0
Fuel Tax	736,772,277	728,757,665	1.1
Income Tax	8,181,007,573	8,199,310,794	-0.2
Insurance Tax	361,725,126	370,812,048	-2.5
Local Sales and Use Tax	3,713,055,431	3,552,265,312	4.5
State Sales and Use Tax	3,786,770,305	3,742,345,985	1.2
Other Taxes	402,333,965	402,647,566	-0.1
Total Collections	\$17,315,383,012	\$17,136,563,545	1.0 %

Percentage of Fiscal Year 2019 Collections



TAXES ADMINISTERED

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.

Tobacco Control

This is a penalty assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement. The penalty is authorized by Section 196.1035, RSMo. Disposition of the penalty is to the Tobacco Control Special Fund.

Tobacco Products Bond

Tobacco product wholesaler licensees must file a cash or surety bond, letter of credit or other instrument approved by the director in the amount of three times the average tax liability as authorized by Section 149.035, RSMo. The instruments are held in the agency fund Cigarette and Tobacco Tax and Fees Non-State Fund. The Department refunds the bonds to the licensee when the licensee discontinues operations or forfeits the bond to the state if the licensee becomes delinquent in paying its taxes.

TAXES ADMINISTERED

Tax Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Cigarette	\$72,927,231	-4.0%	\$75,939,169	-4.9%	\$79,873,777	-4.6%	\$83,685,976	2.4%	\$81,745,444
St. Louis County	2,556,899	-7.8%	2,773,125	-10.2%	3,088,325	-8.3%	3,367,841	9.9%	3,064,292
Jackson County	1,932,823	-6.6%	2,070,270	-1.6%	2,104,475	-4.9%	2,212,337	0.7%	2,196,842
Tobacco Products	21,938,400	2.2%	21,468,711	4.6%	20,516,652	5.6%	19,434,019	9.8%	17,691,619
Tobacco Control	5,000	0.0%	5,000	3125.8%	155	100.0%		0.0%	
Tobacco Prod Bond	24,500	-31.0%	35,500	47.9%	24,000	40.4%	17,100	-23.2%	22,261
Total Collections	\$99,384,853	-2.8%	\$102,291,775	-3.1%	\$105,607,384	-2.9%	\$108,717,273	3.8%	\$104,720,458

TAXES ADMINISTERED

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.

Tax Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Banks	\$27,136,777	35.6%	\$20,011,606	-10.4%	\$22,335,756	61.5%	\$13,829,011	46.0%	\$9,472,819
Credit Institutions	2,286,808	98.3%	1,153,029	-76.2%	4,845,266	23.0%	3,937,661	78.0%	2,211,656
Savings and Loan	3,268,281	-78.1%	14,938,147	50.3%	9,937,136	1.8%	9,759,808	-16.4%	11,670,504
Credit Unions	1,641,616	-19.1%	2,029,618	-1.2%	2,054,519	-10.7%	2,299,967	57.7%	1,458,529
Total Collections	\$34,333,482	-10.0%	\$38,132,400	-2.7%	\$39,172,677	31.3%	\$29,826,447	20.2%	\$24,813,508

TAXES ADMINISTERED

FUEL TAX

Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by 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.

Tax Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Aviation Fuel	\$259,216	0.1%	\$258,963	0.5%	\$257,653	0.2%	\$257,088	1.6%	\$252,969
Motor Fuel	736,513,061	1.1%	728,498,702	-0.8%	734,682,957	1.2%	725,918,660	3.0%	704,792,974
Total Collections	\$736,772,277	1.1%	\$728,757,665	-0.8%	\$734,940,610	1.2%	\$726,175,748	3.0%	\$705,045,943

TAXES ADMINISTERED

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. Beginning with the 2017 calendar year, the top tax rate was reduced by one-tenth of one percent if the amount of net general revenue collected in the previous year exceeds the highest amount of net general revenue collected in any of the three previous fiscal years by at least \$150 million. In addition, beginning with the 2019 calendar year, the top tax rate was reduced by four-tenths of one percent. Beginning with the 2017 calendar year, the tax brackets are adjusted annually by the percent increase of inflation. Disposition of the tax is to the General Fund except those funds dedicated to the Missouri Works Community College New Jobs Training Fund or the Missouri Works Community College Job Retention Training Fund as required by Section 620.809, RSMo.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$11.7 million in individual, \$2.8 million in withholding, and \$218,661 in fiduciary tax debts during the amnesty program.

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, was a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate was .0333 percent of total assets or capital stock of a corporation if the assets or capital stock exceeded \$1 million. Beginning January 1, 2010, the limit increased to \$10 million. Beginning January 1, 2011, the tax could not exceed the corporation's franchise tax liability paid in 2010 or the amount paid for the first full taxable year if the business was not in existence for the year ending on or before December 31, 2010. The tax rate for tax years 2012, 2013, 2014, and 2015 was .027 percent, .02 percent, .013 percent, and .001 percent respectively. No franchise tax was imposed beginning on or after January 1, 2016. Disposition of the tax was to the General Fund.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$17.7 million in corporate/franchise tax debts during the amnesty program

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

TAXES ADMINISTERED

- 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	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Individual									
Declarations	\$279,452,726	-72.0%	\$997,055,468	15.4%	\$864,321,311	-2.6%	\$887,519,977	6.6%	\$832,305,827
Fiduciary	101,251,486	-21.5%	129,019,141	83.9%	70,169,160	-7.2%	75,642,958	8.7%	69,590,791
Returns	1,756,497,935	101.5%	871,580,811	3.4%	843,257,223	-6.6%	903,131,210	-1.6%	918,125,942
Withholding	5,509,728,447	-3.9%	5,730,625,105	3.4%	5,543,067,192	4.4%	5,307,084,994	4.7%	5,069,725,226
College New Job Training	4,706,465	-19.2%	5,822,867	30.8%	4,450,647	63.0%	2,730,345	-52.9%	5,791,759
College Job Retention	2,814,434	-19.2%	3,485,106	-39.3%	5,738,957	-6.6%	6,147,640	-29.7%	8,740,961
Subtotal	\$7,654,451,493	-1.1%	\$7,737,588,498	5.5%	\$7,331,004,490	2.1%	\$7,182,257,124	4.0%	\$6,904,280,506
Corporation/Franchise									
Declarations	\$315,725,319	-1.6%	\$320,797,044	10.4%	\$290,501,245	-10.2%	\$323,319,351	-10.1%	\$359,501,901
Returns	210,830,761	49.6%	140,925,252	-2.5%	144,599,832	-11.1%	162,689,613	-18.4%	199,278,265
Subtotal	\$526,556,080	14.0%	\$461,722,296	6.1%	\$435,101,077	-10.5%	\$486,008,964	-13.0%	\$558,780,166
Total Collections	\$8,181,007,573	-0.2%	\$8,199,310,794	5.6%	\$7,766,105,567	1.3%	\$7,668,266,088	2.7%	\$7,463,060,672

TAXES ADMINISTERED

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 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the fund.

Special Purpose Life Reinsurance Captive Tax

This is a tax on direct premiums received by special purpose life reinsurance captive insurance companies. The tax is authorized by Section 379.1412, 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 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the 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 penalties is to the State Schools Money Fund.

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

TAXES ADMINISTERED

Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar years 2018 and 2019. Disposition of the tax is to the Workers' Compensation Fund.

Tax Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Captive Insurance	\$1,105,663	5.4%	\$1,049,444	1.0%	\$1,038,978	26.2%	\$823,062	10.9%	\$742,246
Special Purpose Life	898,777	25.8%	714,478	-3.1%	737,705	-21.1%	935,150	-22.6%	1,207,538
Premium (Foreign)	291,422,541	-5.5%	308,331,508	10.6%	278,816,242	13.5%	245,687,869	3.5%	237,443,890
Premium (Domestic)	15,367,235	72.2%	8,923,042	-5.7%	9,461,456	3.6%	9,132,530	-5.6%	9,679,029
Surplus Lines	35,954,591	4.6%	34,376,656	2.5%	33,522,164	11.5%	30,073,590	1.1%	29,757,983
Workers Compensation	16,976,319	-2.5%	17,416,920	4.2%	16,720,052	-2.5%	17,156,163	-0.3%	17,199,724
Total Collections	\$361,725,126	-2.5%	\$370,812,048	9.0%	\$340,296,597	12.0%	\$303,808,364	2.6%	\$296,030,410

TAXES ADMINISTERED

LOCAL SALES AND USE TAX

. Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. 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.

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.

Tax Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Local Sales	\$3,540,393,389	4.2%	\$3,397,428,184	6.8%	\$3,180,806,548	1.0%	\$3,148,525,719	4.5%	\$3,011,735,377
Local Option Use	172,662,042	11.5%	154,837,128	17.6%	131,684,433	1.7%	129,469,434	5.8%	122,415,885
Total Collections	\$3,713,055,431	4.5%	\$3,552,265,312	7.2%	\$3,312,490,981	1.1%	\$3,277,995,153	4.6%	\$3,134,151,262

TAXES ADMINISTERED

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.

In Fiscal Year 2016, pursuant to Section 32.383, RSMo, the Department administered a tax amnesty program September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014. Disposition of all tax payments received as a result of the amnesty program, other than revenues earmarked by the Constitution of Missouri, was to the Tax Amnesty Fund. The Department collected \$7.7 million in general sales tax debts during the amnesty program

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.

Effective July 5, 2013, the general use tax on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors was eliminated and replaced with a 3 percent sales tax.

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.

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.

TAXES ADMINISTERED

Highway Use Tax

This was 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 was authorized by Section 144.440, RSMo. The tax rate was 4 percent. Disposition of the tax was 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 were the State Road Fund (75 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent), which distributed its portion to cities and counties. Effective July 5, 2013, the highway use tax was repealed and replaced with a sales tax pursuant to Section 144.020, RSMo.

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 Sections 144.020 and 144.070, RSMo. The tax rate is 3 percent. Pursuant to Section 144.455, RSMo, disposition of the tax is 50 percent to the State Road Bond 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 Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

TAXES ADMINISTERED

Tax Type	Percent of		Percent of		Percent of		Percent of		FY2015
	FY2019	Change	FY2018	Change	FY2017	Change	FY2016	Change	
General	\$2,232,679,999	1.8%	\$2,193,340,173	2.3%	\$2,143,504,272	1.7%	\$2,107,381,357	4.8%	\$2,011,257,913
Aviation Jet Fuel	6,840,745	4.5%	6,543,872	68.3%	3,889,020	-16.6%	4,663,184	-3.3%	4,823,355
Conservation									
State Sales and Use	107,048,678	1.6%	105,366,727	2.3%	102,996,364	0.9%	102,097,522	4.4%	97,798,674
Motor Vehicle Sales	13,886,285	-2.2%	14,201,414	0.9%	14,081,049	5.6%	13,332,253	4.7%	12,730,067
Education									
State Sales and Use	852,609,176	1.7%	838,763,631	2.2%	820,358,756	0.9%	813,272,590	4.4%	779,014,297
Motor Vehicle Sales	111,118,071	-2.2%	113,610,476	0.9%	112,644,892	5.7%	106,533,618	4.5%	101,940,535
Highway Use	(4,746)	-132.0%	14,853	-48.1%	28,605	-65.2%	82,158	-55.5%	184,728
Parks and Soil									
State Sales and Use	85,638,822	1.6%	84,300,244	2.3%	82,397,097	0.9%	81,677,197	4.4%	78,239,083
Motor Vehicle Sales	11,109,041	-2.2%	11,361,145	0.9%	11,264,853	5.6%	10,665,814	4.7%	10,184,069
Vehicle	365,844,234	-2.4%	374,843,450	1.7%	368,581,523	5.6%	349,138,491	4.5%	334,142,239
Total Collections	\$3,786,770,305	1.2%	\$3,742,345,985	2.3%	\$3,659,746,431	2.0%	\$3,588,844,184	4.6%	\$3,430,314,960

TAXES ADMINISTERED

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Under Section 137.1021, 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.

Estate Tax

This is a tax equal to the maximum 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 21 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.

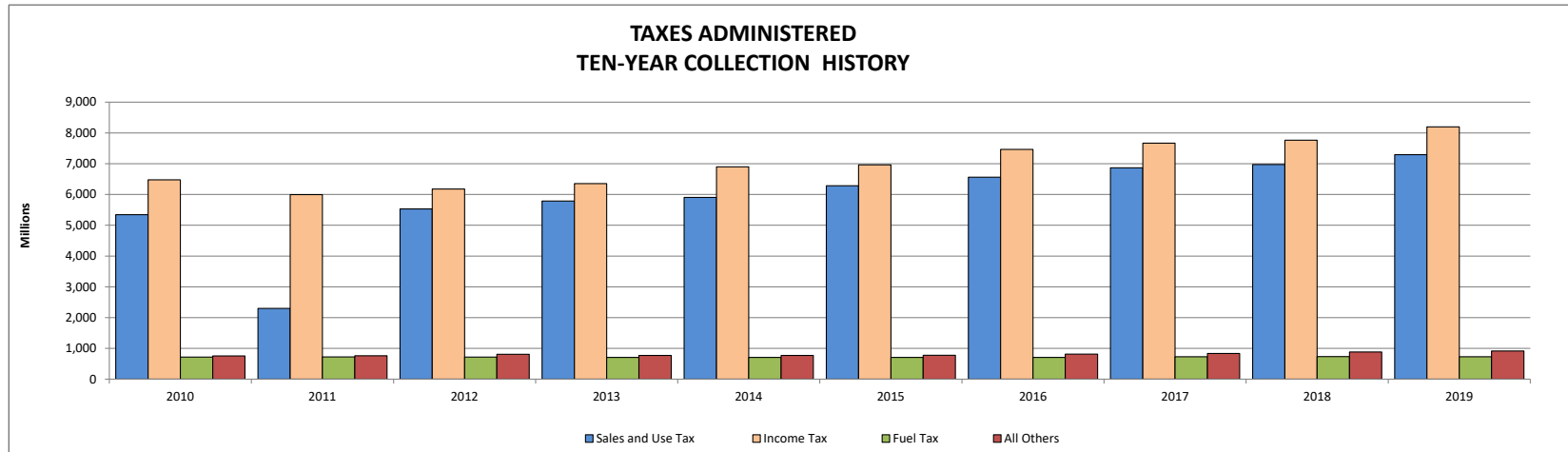
Property Tax

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.

Tax Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
County Private Car	\$4,688,694	8.5%	\$4,320,040	-7.5%	\$4,669,897	4.1%	\$4,487,098	11.1%	\$4,039,511
Estate	7,631	-86.0%	54,413	-2.5%	55,785	-0.7%	56,183	-39.1%	92,215
Gaming Receipts	363,644,406	-0.4%	365,032,794	1.3%	360,306,716	0.3%	359,271,836	1.7%	353,416,943
Property	33,993,234	2.3%	33,240,319	5.1%	31,614,445	2.4%	30,864,610	2.1%	30,242,239
Total Collections	\$402,333,965	-0.1%	\$402,647,566	1.5%	\$396,646,843	0.5%	\$394,679,727	1.8%	\$387,790,908

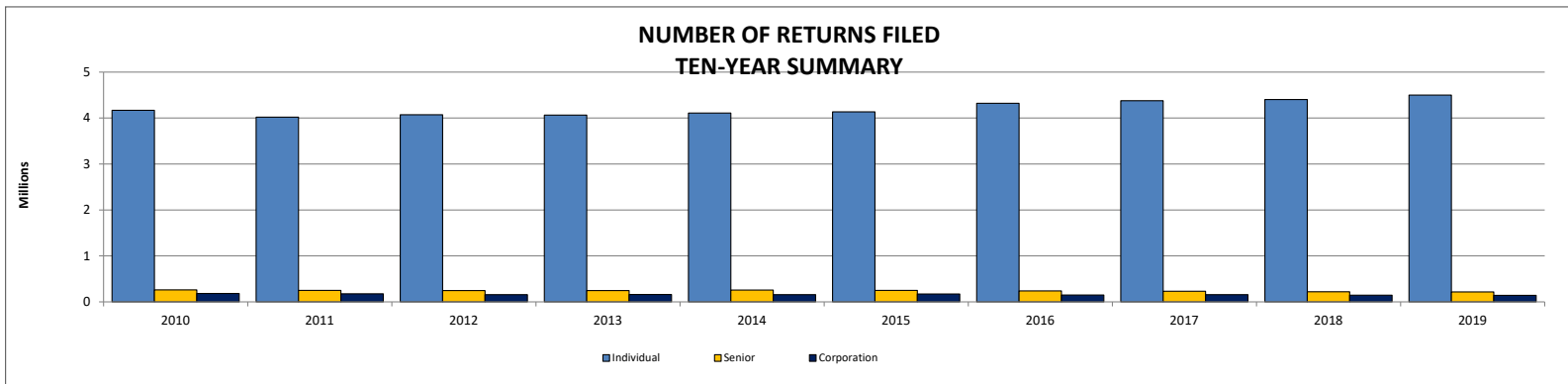
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2010 - 2019)**

TAX	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Cigarette Tax	\$ 99,384,853	102,291,775	105,607,384	108,717,273	104,720,458	104,768,227	109,215,009	110,493,484	111,247,469	111,871,656
Financial Institutions Tax	34,333,482	38,132,400	39,172,677	29,826,447	24,813,508	29,391,617	22,370,109	17,863,494	28,765,582	11,006,515
Fuel Tax	736,772,277	728,757,665	734,940,610	726,175,748	705,045,943	705,185,594	708,516,232	708,359,017	719,655,115	720,777,387
Income Tax	8,181,007,573	8,199,310,794	7,766,105,567	7,668,266,088	7,463,060,672	6,962,298,200	6,899,735,325	6,354,025,788	6,179,208,464	5,997,433,014
Insurance Tax	361,725,126	370,812,048	340,296,597	303,808,364	296,030,410	256,315,220	241,619,613	235,249,256	253,051,198	233,637,079
Local Sales and Use Tax	3,713,055,431	3,552,265,312	3,312,490,981	3,277,995,153	3,134,151,262	2,950,216,385	2,710,095,629	2,657,636,085	2,522,963,192	2,298,017,458
State Sales and Use Tax	3,786,770,306	3,742,345,985	3,659,746,431	3,588,844,184	3,430,314,960	3,331,915,715	3,192,624,294	3,131,793,823	3,007,369,328	2,951,026,637
Other Taxes	402,333,965	402,647,566	396,646,843	394,679,727	387,790,908	385,833,952	399,301,026	407,944,348	414,456,903	405,695,473
Total Tax Collections	\$ <u>17,315,383,013</u>	<u>17,136,563,545</u>	<u>16,355,007,090</u>	<u>16,098,312,984</u>	<u>15,545,928,121</u>	<u>14,725,924,910</u>	<u>14,283,477,237</u>	<u>13,623,365,295</u>	<u>13,236,717,251</u>	<u>12,729,465,219</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2010 - 2019)**

TRANSACTION TYPE	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,058,333	3,102,564	3,002,736	3,038,443	3,000,047	2,847,607	2,876,214	2,894,584	2,917,023	2,876,787
Amount of Refunds	\$927,130,836	\$1,072,089,195	\$1,032,823,169	\$997,852,627	\$914,513,639	\$932,439,876	\$863,219,886	\$915,301,718	\$967,937,693	\$1,029,825,212
WITHHOLDING:										
Number Filed	1,238,015	1,346,120	1,349,958	1,284,988	1,268,555	1,232,506	1,182,885	1,119,822	1,104,848	1,095,225
Amount of Refunds	\$44,137,170	\$43,919,975	\$38,303,088	\$25,709,157	\$22,024,743	\$8,806,486	\$10,640,061	\$11,151,221	\$11,290,324	\$10,833,308
FIDUCIARY:										
Number Filed	52,385	52,360	51,863	53,780	52,874	55,419	50,587	51,269	49,391	49,432
Amount of Refunds	\$12,043,282	\$12,557,771	\$9,560,298	\$8,955,538	\$6,798,683	\$7,714,077	\$5,581,977	\$4,350,753	\$13,430,811	\$9,579,927
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	171,561	215,681	220,654	232,734	237,149	249,751	255,550	246,592	246,227	249,450
Amount of Refunds	\$83,216,728	\$98,808,490	\$100,851,062	\$106,926,350	\$104,810,266	\$101,561,121	\$113,962,551	\$117,603,638	\$114,887,118	\$118,594,589
CORPORATION RETURNS:										
Number Filed	138,762	140,679	146,482	155,339	148,798	171,263	157,939	160,203	157,378	173,748
Amount of Refunds	\$178,463,586	\$161,392,989	\$158,937,587	\$181,455,603	\$120,493,356	\$142,742,119	\$108,716,882	\$157,036,757	\$149,583,660	\$212,910,795
TOTAL (Memorandum Only):										
Number Filed (all types)	4,659,056	4,857,404	4,771,693	4,765,284	4,707,423	4,556,546	4,523,175	4,472,470	4,474,867	4,444,642
Amount of Refunds (all types)	\$1,244,991,602	\$1,388,768,420	\$1,340,475,204	\$1,320,899,275	\$1,168,640,687	\$1,193,263,679	\$1,102,121,357	\$1,205,444,087	\$1,257,129,606	\$1,381,743,831



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2019

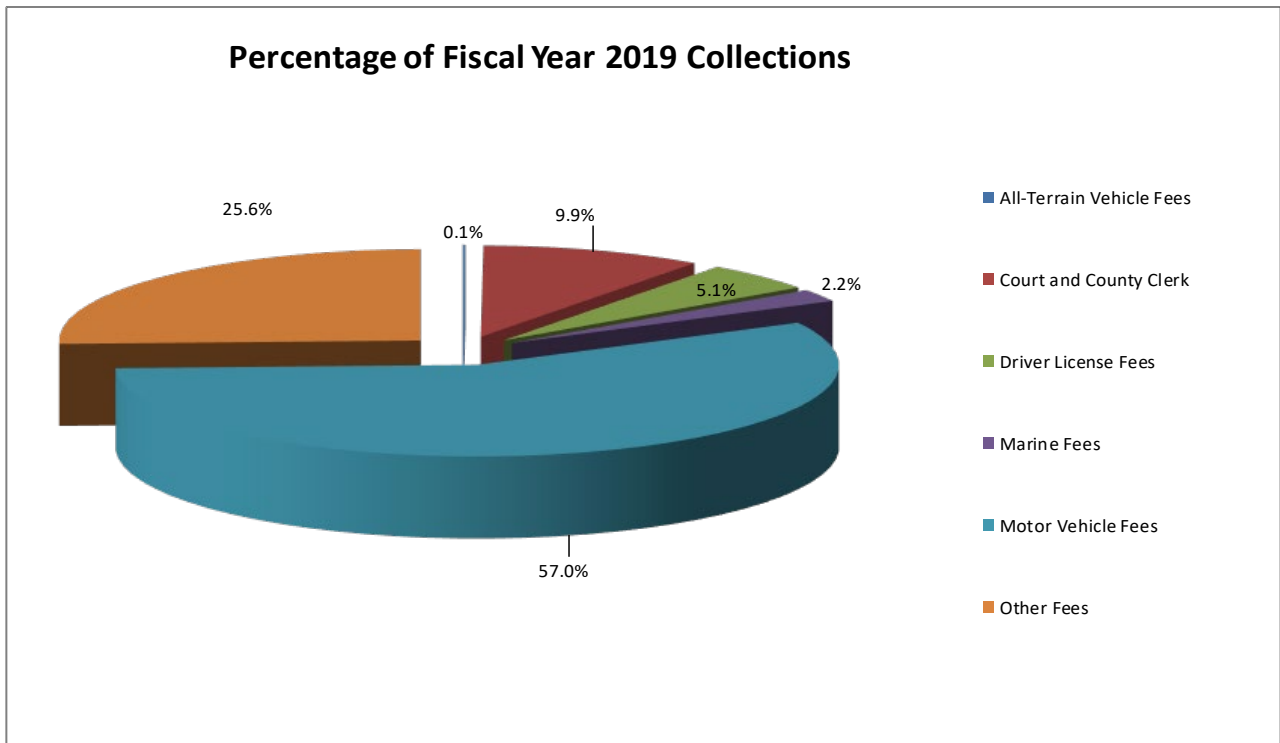
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2019 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY19 Amount Collected	FY18 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$491,992	\$521,840	-5.7 %
Court and County Clerk and Recorder Fees	39,628,854	39,946,367	-0.8
Driver License Fees	20,299,792	21,559,945	-5.8
Marine Fees	8,795,508	9,008,121	-2.4
Motor Vehicle Fees	227,256,830	218,095,895	4.2
Other Fees	101,983,860	100,809,548	1.2
Total Collections	\$398,456,836	\$389,941,716	2.2 %



FEES ADMINISTERED

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.

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.

A twenty five cent railroad crossing safety fee is 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.

Miscellaneous Fees/Penalties

These fees include title and renewal penalties. Disposition of the fees is to the General Fund.

Fee Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Certificate of Title	\$88,638	-7.3%	\$95,574	-9.7%	\$105,853	-8.4%	\$115,509	-5.7%	\$122,429
Registration/Decal	186,704	-5.9%	198,438	-7.0%	213,477	-8.1%	232,324	-3.0%	239,451
Misc/Penalties	216,650	-4.9%	227,828	-9.7%	252,256	3.7%	243,336	-2.7%	250,089
Total Collections	\$491,992	-5.7%	\$521,840	-8.7%	\$571,586	-3.3%	\$591,169	-3.4%	\$611,969

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 30 because a break-out is not available.

FEES ADMINISTERED

COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

Brain Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Brain Injury Fund. The Brain Injury Fund was formally known as the Head Injury 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 488.012, 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 103 and 111, for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation Fee

This is a fee collected by sheriffs for service of any summons, writ, subpoena, or other order of the court. The fee is authorized by Section 57.280, RSMo. Disposition of the fee is to the Deputy Sheriff Salary Supplementation Fund.

DNA Post Conviction Fee

This is a fee collected by court clerks when a person in the custody of the Department of Corrections claiming that forensic DNA testing will demonstrate the person's innocence files a post-conviction motion in the sentencing court seeking such testing. The fee is authorized by Section 547.035, RSMo. Disposition of the fee is to the General Fund.

FEES ADMINISTERED

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, authorized by Section 488.029 RSMo, 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.

Independent Living Center Fee

This is a fee collected by the courts in all criminal cases including violations of any county ordinance or any violation of traffic laws, including an infraction. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

Juvenile Justice Surcharge

This is a \$2 surcharge, assessed in all traffic violations of any county ordinance or any violation of traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. The fee is authorized by Section 211.435, RSMo. Disposition of the surcharge is to the Juvenile Justice Preservation 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.

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.

FEES ADMINISTERED

MODEX Fee

This is a fee collected by sheriffs, county marshals, or other officers for services rendered in criminal cases and in all proceedings for contempt or attachment. The fee is authorized by Section 488.5320, RSMo. Disposition of the fee is 50 percent to the Inmate Prisoner Detainee Security Fund and 50 percent to the MODEX Fund if the case is disposed of by a violations bureau. If the county or municipal subdivision has not established an inmate security fund, the MODEX Fund receives 100 percent of the fees.

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.

Peace Officer Standards and Training Surcharge

This is a \$1 surcharge, assessed in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state. The fee is authorized by Sections 488.5336 and 590.178, RSMo. Disposition of the surcharge is to the Peace Officer Standards and Training Commission 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 Putative Father Registry Fund.

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 Missouri Land Survey 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.

FEES ADMINISTERED

- 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 Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting 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.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2015
	FY2019	Change	FY2018	Change	FY2017	Change	FY2016	Change	
Associate/Probate	\$1,096,085	-23.8%	\$1,438,844	-8.8%	\$1,578,389	-7.2%	\$1,701,119	1.1%	\$1,681,867
Brain Injury	490,465	-10.8%	549,883	-9.5%	607,900	-3.3%	628,587	-3.8%	653,662
Circuit Clerk	10,122,795	-1.0%	10,222,866	3.6%	9,864,739	-0.5%	9,915,549	-14.2%	11,560,490
Court Automation	4,203,341	-4.1%	4,385,294	1.7%	4,312,542	-2.4%	4,417,241	-2.1%	4,514,176
Crime Victims'	6,879,940	-1.8%	7,008,755	-8.4%	7,653,867	-10.4%	8,539,838	-16.3%	10,197,933
Deputy Sheriff	2,489,443	-3.0%	2,565,533	-2.9%	2,643,369	-10.8%	2,962,633	-9.4%	3,270,133
DNA Post Conviction Test		-100.0%	340	13.3%	300	100.0%		-100.0%	171
DNA Profiling	1,077,456	-8.0%	1,170,953	0.1%	1,169,311	-4.5%	1,224,606	-4.3%	1,279,702
Domestic Relations	205,813	-3.1%	212,473	1.4%	209,445	-1.4%	212,424	0.9%	210,476
Drug Lab Test	303,900	-11.6%	343,663	-0.7%	346,075	-0.4%	347,398	-18.6%	426,708
Independent Living Center	245,130	-10.7%	274,486	-9.8%	304,453	-3.1%	314,325	-4.8%	330,166
Juvenile Justice	980,625	100.0%							
Merchant License	1,280	7.1%	1,195	-43.6%	2,120	-25.7%	2,852	-5.6%	3,020
Missouri CASA	68,531	-5.6%	72,566	-1.5%	73,666	-3.4%	76,283	0.4%	75,947
MODEX	552,606	-12.9%	634,568	-8.2%	691,240	-6.8%	741,393	3.3%	717,367
Motorcycle	245,552	-10.6%	274,770	-9.7%	304,355	-3.1%	314,129	-4.0%	327,337
Peace Officer Std & Train	559,858	100.0%							
Prosecuting Attorney	207,051	-7.0%	222,721	-13.9%	258,823	-8.7%	283,481	-16.7%	340,379
Putative Father	149,123	-0.1%	149,328	5.2%	141,934	4.8%	135,477	9.8%	123,363
Recorders	8,248,202	-2.3%	8,443,982	-5.2%	8,910,542	3.6%	8,597,142	3.4%	8,314,148
School Building	1,009,348	-29.1%	1,423,613	30.9%	1,087,170	-17.1%	1,311,730	10.4%	1,187,781
Spinal Cord Injury	492,310	-10.6%	550,534	-9.6%	609,302	-2.9%	627,760	-4.1%	654,691
Total Collections	\$39,628,854	-0.8%	\$39,946,367	-2.0%	\$40,769,542	-3.7%	\$42,353,967	-7.7%	\$45,869,517

DRIVER LICENSE FEES

Blindness Education, Screening, and Treatment Contribution

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

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 (for a new license or renewal) 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. Disposition of the fee for a duplicate license is to the General Fund.

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.

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. Disposition of the fee for a duplicate permit is to the General Fund.

FEES ADMINISTERED

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 various fees including bad check overpays and service charges, third party tester fees, boater ID indicator fees, and excess fees. Disposition of the fees is to the General Fund, and highway related fees to the State Highways and Transportation Department Fund, and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2015
	FY2019	Change	FY2018	Change	FY2017	Change	FY2016	Change	
Blindness Education	\$75,779	-4.1%	\$78,980	2.6%	\$77,012	4.8%	\$73,468	-2.9%	\$75,633
CDL Testing	999,925	6.5%	938,622	8.0%	869,125	-3.3%	898,475	1.1%	888,650
Driver Licenses Issued									
Operator (Class F)	11,248,787	-8.0%	12,224,708	14.3%	10,692,188	-8.4%	11,670,248	-3.8%	12,132,956
For Hire (Class E)	2,340,945	-10.9%	2,625,935	15.0%	2,282,730	-5.5%	2,415,001	-7.1%	2,600,205
Commercial (Class A, B, C)	2,267,193	-1.1%	2,291,533	11.1%	2,062,410	-6.7%	2,210,621	-4.9%	2,324,649
Motorcycle (Class M)	2,175	1.2%	2,150	-7.1%	2,315	15.0%	2,013	25.4%	1,605
Identification Card Fee	1,116,636	-1.4%	1,132,497	-2.5%	1,161,090	-1.0%	1,173,297	3.9%	1,129,164
Instruction Permit Fee	254,719	-0.6%	256,219	0.5%	254,819	0.0%	254,882	0.4%	253,822
Organ Donor	112,017	2.3%	109,485	3.5%	105,789	1.1%	104,634	-7.5%	113,119
Processing Fee	30,102	-1.4%	30,524	8.5%	28,125	-10.4%	31,402	-9.5%	34,704
Reinstatement Fee	1,825,285	-1.3%	1,848,618	-5.9%	1,964,977	-12.1%	2,234,358	-15.8%	2,655,051
Miscellaneous	26,229	26.9%	20,674	-10.6%	23,131	-15.5%	27,365	-6.0%	29,111
Total Collections	\$20,299,792	-5.8%	\$21,559,945	10.4%	\$19,523,711	-7.5%	\$21,095,764	-5.1%	\$22,238,669

FEES ADMINISTERED

MARINE FEES

Certificate of Title Fee

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

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 General Fund.

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 Division Fund.

Miscellaneous Fees

These are various fees, including title penalties and replacement decal fees. Disposition of the fees is to the General Fund.

Fee Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Certificate of Title	\$478,485	-4.3%	\$499,975	0.0%	\$500,156	-0.1%	\$500,788	0.9%	\$496,343
Processing *	1,323,282	-0.8%	1,333,417	-2.1%	1,361,577	-7.7%	1,475,811	-0.3%	1,480,545
Registration/Decal	6,815,731	-2.5%	6,989,393	4.1%	6,714,537	-2.9%	6,916,017	4.4%	6,625,722
Miscellaneous	178,010	-4.0%	185,336	6.0%	174,769	-0.5%	175,640	8.2%	162,303
Total Collections	\$8,795,508	-2.4%	\$9,008,121	2.9%	\$8,751,039	-3.5%	\$9,068,256	3.5%	\$8,764,913

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

FEES ADMINISTERED

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 may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund.

Breast Cancer Awareness Contribution

This is a \$25 fee imposed by the Missouri Department of Health and Senior Services to vehicle owners applying for a Breast Cancer Awareness specialty plate. The fee is authorized by Section 301.3084, RSMo. Disposition of the fee is to the Missouri Public Health Services Fund.

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 (with the exception of duplicate transactions) 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. Disposition of the duplicates is to the General Fund.

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.

FEES ADMINISTERED

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss, theft, mutilation, or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Fund.

License Transfer Fee

This is a \$2 fee imposed on owners of motor vehicles when transferring registration from one motor vehicle to another. This fee is authorized by 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Maintenance Trip Permit Fee

This is a \$5 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place of repair or maintenance for a ten-day period. The fee is authorized by Section 301.175 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.

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants registering a motor vehicle or trailer may make a donation at the time of issuance or renewal. The donation is authorized by Section 302.020, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Plate Reissuance Fee

This is a fee imposed for the replacement of license plates. The fee is authorized by Section 301.130, RSMo. Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019. Disposition of the extra fee for the new design replacement and 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.

Plate Reservation Fee

This is a \$15 fee for the application and issuance of personalized license plates. This fee is authorized by Section 301.144, RSMo. Disposition of the original fee is to the General Fund.

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

FEES ADMINISTERED

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.

A twenty-five cent railroad crossing safety fee is imposed on the owner of a motor vehicle upon registration or renewal of a motor 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.

Renewal Penalty Fee

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to 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.

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.

Title Penalty Fee

This is a penalty fee of \$25 for every 30 days in which an application for the certificate of title is not made for motor vehicles or trailers. The fee is not to exceed \$200. This fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the General Fund.

World War I Memorial Contribution

This is a voluntary contribution to the World War I 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. Applicants applying for a license plate, other than a military license, may make a voluntary contribution of \$1. The donations are authorized by Section 301.3033, RSMo. Disposition of the contribution is to the World War I Memorial Trust Fund.

FEES ADMINISTERED

World War II Memorial Contribution

This was a voluntary contribution to the World War II Memorial Trust Fund. Applicants for a military license plate were given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation was authorized by Section 301.3031, RSMo. Effective August 28, 2013, pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

Miscellaneous Fees

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, and additional horsepower fees. Disposition of the fees is to the General Fund or the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

Fee Type	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016	Percent of Change	FY2015
Alt. Fuel Decal	\$556,662	27.6%	\$436,268	3.8%	\$420,108	25.5%	\$334,622	-9.8%	\$371,161
Antiterrorism	6,713	62.7%	4,125	0.4%	4,110	8.0%	3,807	-5.4%	4,025
Blindness Education	109,144	10.3%	98,963	4.7%	94,547	-12.4%	107,926	-2.8%	111,039
Breast Cancer Awareness	21,786	30.3%	16,715	0.1%	16,691	-8.5%	18,240	-8.0%	19,825
Certificate of Title	16,595,360	-2.0%	16,929,915	-0.9%	17,086,648	0.4%	17,015,489	2.9%	16,528,154
Children's Trust	114,321	-7.8%	123,961	-8.3%	135,250	-2.9%	139,238	-8.8%	152,756
Duplicate Plate	243,596	-6.4%	260,227	1.4%	256,730	-0.9%	259,168	1.8%	254,602
License Transfer	479,717	-16.6%	575,284	-3.8%	598,260	-2.4%	612,729	-0.1%	613,423
MV Trip Permit	663,274	13.1%	586,259	15.4%	508,098	-8.7%	556,216	5.3%	528,407
Organ Donor	141,377	18.2%	119,613	-4.0%	124,587	-8.3%	135,819	-9.8%	150,525
Plate Reissuance	8,101,983	15580636.5%	52	-23.5%	68	1.5%	67	-25.6%	90
Plate Reservation	2,508,117	-3.8%	2,607,221	0.4%	2,595,702	2.7%	2,528,294	-0.3%	2,534,763
Processing Fee	1,924,255	10.2%	1,746,860	3.9%	1,682,032	-5.7%	1,784,202	4.0%	1,715,637
Registration	172,292,625	0.7%	171,144,989	1.5%	168,575,230	0.8%	167,213,401	4.8%	159,483,165
Renewal Penalty	2,470,675	-2.7%	2,539,228	1.6%	2,498,159	1.7%	2,455,985	-0.4%	2,467,036
Specialty Plate	500	-90.0%	5,000	-52.4%	10,500	-31.7%	15,375	6050.0%	250
Title Penalty	18,582,884	1.2%	18,370,050	2.1%	18,000,353	2.4%	17,575,160	4.2%	16,868,945
World War I	134,914	23.4%	109,365	-0.9%	110,382	-4.1%	115,044	10.3%	104,307
World War II				-100.0%	-12	-105.8%	208	-80.0%	1,039
Miscellaneous	2,308,927	-4.7%	2,421,800	0.5%	2,410,069	69.0%	1,425,987	4.4%	1,366,421
Total Collections	\$227,256,830	4.2%	\$218,095,895	1.4%	\$215,127,512	1.3%	\$212,296,977	4.4%	\$203,275,570

Prior year collections were restated to report the Plate Reissuance fees separate from Miscellaneous. Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019.

FEES ADMINISTERED

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General 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.

Contract Office Penalties

This is a fee the Department of Revenue assesses contract offices for violations to contract provisions. Disposition of the fee is to the General Fund.

Contract Office Return to State

This is an optional donation the Department of Revenue receives from contract offices. A contract office may return a portion of the processing fees it charges citizens for processing motor vehicle and driver license transactions. The contractor stipulates the amount it will return to the state in its bid response. Disposition of the fee is to the General Fund.

Excess Traffic Fines

Pursuant to Section 479.359, RSMo, if any county, city, town, or village obtains more than 30 percent of its annual operating general revenue from fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations occurring on state highways, the county, city, town, or village must send the excess to the Department of Revenue. Effective January 1, 2016, the percentage was reduced from 30 percent to 20 percent. The percentage was reduced from 30 percent to 12 ½ percent for any county with a charter form of government and with more than 950,000 inhabitants and any city, town or village with boundaries within such county. Disposition of the funds is through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected.

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.

FEES ADMINISTERED

Missouri 911 Trust Fund

This is a fee assessed on subscribers of any communication service enabled to contact 911 and a three percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The fee is authorized by Sections 190.420, 190.455 and 190.460, RSMo. Disposition of the first \$801,150 was to the General Fund and subsequent collections through the agency fund Missouri 911 Service Trust Fund to local political subdivisions.

Motor Vehicle Commission Fee

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

Petroleum Inspection Fee

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

Political Subdivision Annual Report Fine

This is a fine imposed on a local political subdivision for failing to timely submit a copy of its annual financial statement with the State Auditor. The fine is authorized by Section 105.145, RSMo. The Department collects the fine by offsetting any sales or use tax distribution due to the political subdivision. Disposition of the funds is 98 percent through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected and 2 percent to the General Fund.

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 Sections 32.067 and 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.

FEES ADMINISTERED

Tax Credit Annual Report Filing Penalty

This is a fee charged for the failure to file an annual tax credit report. The fee is authorized by Section 135.810, RSMo. Disposition of the fee is to the General 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 (less 6 percent that is retained by the seller) is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

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.

Transportation Network Company License Fee

This is an annual license fee collected from transportation network companies as a condition of operating such a business. The fee is authorized by Section 387.404, RSMo. Disposition of the fee is to the General Fund.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2015
	FY2019	Change	FY2018	Change	FY2017	Change	FY2016	Change	
Battery	\$799,483	2.8%	\$777,921	0.8%	\$771,710	8.9%	\$708,608	-0.5%	\$711,939
Criminal Record	5,074	-65.0%	14,495	23.1%	11,774	8.1%	10,888	-28.5%	15,238
Contract Office Penalties	39,172	8.6%	36,071	16.2%	31,055	9.2%	28,445	-5.0%	29,935
Contract Office Return to State	948,125	-17.8%	1,152,958	-11.4%	1,301,660	-17.3%	1,573,186	17.7%	1,336,304
Excess Traffic Fines	135,654	255.9%	38,120	-73.6%	144,560	125.3%	64,151	-83.6%	390,741
Gaming	74,846,064	-5.4%	79,139,264	-3.1%	81,655,898	-4.0%	85,047,328	-3.1%	87,810,521
Missouri 911	1,839,732								
MV Commission	1,918,777	59.9%	1,200,313	-1.7%	1,220,948	1.5%	1,202,779	17.9%	1,020,435
Petroleum	3,437,324	1.6%	3,384,043	30.2%	2,598,663	7.5%	2,417,687	3.1%	2,344,403
Political Subdivision Report Fine	930,897	115.0%	432,968						
Publication/Record Searches	700,213	-8.8%	767,629	-13.8%	890,220	-24.3%	1,175,718	-10.4%	1,312,861
Rural Electric	870	2075.0%	40	-91.8%	490	4.3%	470	-4.1%	490
Storage Tank	13,238,787	14.8%	11,529,928	-0.9%	11,633,855	0.6%	11,567,440	3.3%	11,195,303
Tax Credit Annual Report Filing Penalty	465,392	-35.4%	720,107	-27.9%	998,295	1506.6%	62,136	30.2%	47,714
Tire	2,628,296	15.3%	2,279,098	-4.9%	2,397,052	2.5%	2,339,106	2.8%	2,276,404
Tobacco	25,000	-6.4%	26,700	-1.8%	27,200	-2.2%	27,800	1.8%	27,300
Transportation Network Comp	25,000	-16.7%	30,000	100.0%					
Total Collections	\$101,983,860	0.4%	\$101,529,655	-2.1%	\$103,683,380	-2.4%	\$106,225,742	-2.1%	\$108,519,588

Prior years were restated to include the Tax Credit Annual Report Filing Penalty previously reported with Summary of Other Receipts.

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2015-2019)**

	Fiscal Year				
	2019	2018	2017	2016	2015
Blindness Education	75,779	78,980	77,012	73,468	75,633
CDL Testing	39,997	37,544	34,765	35,939	35,546
Driver Licenses Issued					
Operator (Class F)	1,018,401	1,081,779	962,837	1,030,419	1,064,487
For Hire (Class E)	96,542	106,569	91,544	94,862	102,746
Commercial (Class A, B, C)	66,458	66,145	59,548	62,968	66,168
Motorcycle (Class M)	169	160	179	161	125
Identification Card Fee	186,976	188,751	193,516	195,550	188,194
Instruction Permit Fee	169,589	173,907	179,448	182,711	179,862
Organ Donor	112,016	109,485	105,789	104,634	114,802
Processing Fee	6,480	6,591	6,117	6,690	7,515
Record Inquiries (a)	282,294	299,901	305,826	304,393	311,240
Reinstatement Fee	45,605	50,397	55,246	65,663	82,869
Miscellaneous					
Address Changes	18,538	22,783	25,518	27,428	26,110
CDL Medical Certification	78,447	83,934	76,517	90,087	71,488
Nondriver ID for Voting (b)	1,516	1,115	13		
Other	2,681	2,417	2,308	2,882	2,714
Total Driver License Financial Transaction Items	<u>2,201,488</u>	<u>2,310,458</u>	<u>2,176,183</u>	<u>2,277,855</u>	<u>2,329,499</u>
Percent Increase/Decrease from Prior Year	<u>-4.72%</u>	<u>6.17%</u>	<u>-4.46%</u>	<u>-2.22%</u>	<u>2.74%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 39.

(b) The Department of Revenue began issuing Nondriver ID's for Voting June 1, 2017.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2015-2019)**

	Fiscal Year				
	2019	2018	2017 (b)	2016	2015
Alt. Fuel Decal	4,597	2,924	2,570	1,980	2,199
Antiterrorism	227	107	110	101	107
Blindness Education	107,018	98,041	93,229	106,945	110,128
Breast Cancer Awareness	678	444	455	506	548
Certificate of Title	2,171,623	2,221,806	2,255,459	2,271,482	2,230,244
Children's Trust	2,846	3,009	3,310	3,398	3,766
Duplicate Plate	57,484	61,008	60,535	58,870	53,276
License Transfer	241,159	288,730	300,511	307,666	307,941
MV Trip Permit	64,861	68,749	69,810	73,957	71,918
Organ Donor	128,830	112,031	116,221	129,099	142,910
Plate Reissuance	4,726,986	38	50	47	65
Plate Reservation	167,222	174,020	172,997	168,558	168,980
Processing Fee	556,094	615,857	494,937	545,402	532,064
Record Inquiries (a)	747,225	753,225	696,981	651,615	573,673
Registration	5,986,451	5,727,722	5,657,519	5,718,648	5,574,470
Renewal Penalty	492,251	500,812	494,333	484,577	486,085
Specialty Plate	4	1	6	6	2
Title Penalty	279,238	278,212	276,053	273,803	258,300
Transportation Network Company Business License	5	6			
World War I	98,663	86,431	87,559	95,955	91,181
World War II			(2)	26	114
Miscellaneous	525,749	661,271	674,909	484,406	482,208
Total Motor Vehicle Financial Transaction Items	<u>16,359,211</u>	<u>11,654,444</u>	<u>11,457,552</u>	<u>11,377,047</u>	<u>11,090,179</u>
Percent Increase/Decrease from Prior Year	<u>40.37%</u>	<u>1.72%</u>	<u>0.71%</u>	<u>2.59%</u>	<u>0.36%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 39.

(b) Prior year transactions were restated to report Plate Reissuance transactions separately.

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2015-2019)**

	Fiscal Year				
	2019	2018	2017	2016	2015
Certificate of Title	71,194	75,478	75,052	75,398	73,510
Processing Fee	525,656	531,564	543,361	589,207	589,768
Registration/Decal	117,662	121,171	122,131	124,949	122,953
Miscellaneous	8,446	8,745	8,591	8,587	8,082
Total Marine Financial Transaction Items	<u>722,958</u>	<u>736,958</u>	<u>749,135</u>	<u>798,141</u>	<u>794,313</u>
Percent Increase/Decrease from Prior Year	<u>-1.90%</u>	<u>-1.63%</u>	<u>-6.14%</u>	<u>0.48%</u>	<u>3.59%</u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2015-2019)**

	Fiscal Year				
	2019	2018	2017	2016	2015
Certificate of Title	10,427	11,243	12,417	13,588	14,405
Registration/Decal	18,219	19,371	20,842	22,679	23,415
Miscellaneous/Penalties	2,514	2,739	3,115	3,159	3,217
Total All-Terrain Vehicle Financial Transaction Items	<u>31,160</u>	<u>33,353</u>	<u>36,374</u>	<u>39,426</u>	<u>41,037</u>
Percent Increase/Decrease from Prior Year	<u>-6.58%</u>	<u>-8.31%</u>	<u>-7.74%</u>	<u>-3.93%</u>	<u>-2.11%</u>

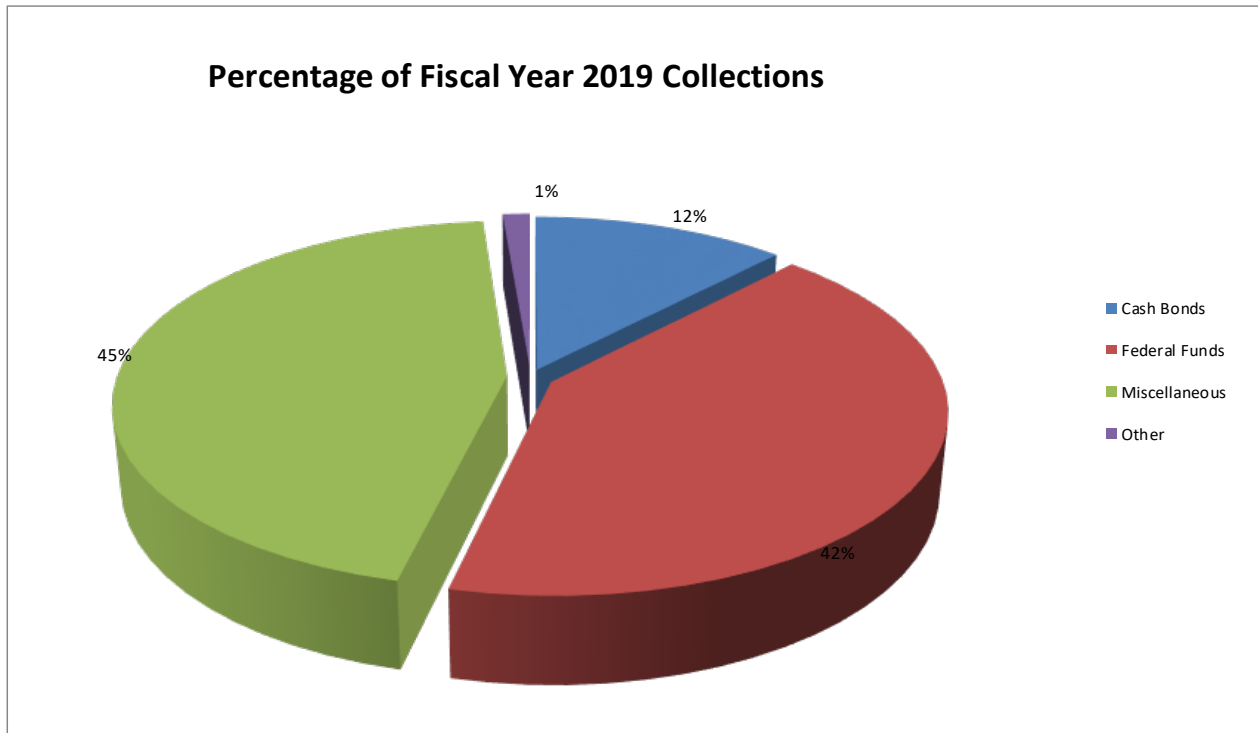
OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY19 Amount Collected	FY18 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$694,405	\$4,976,208	-86.0 %
Federal Funds	2,382,668	2,756,912	-13.6
Interest	0	146,419	-100.0
Recycling Receipts	12,453	7,975	56.2
Refunds/Rebates	10,571	8,161	29.5
Unclaimed Property	50,882	47,092	8.0
All Other Miscellaneous Receipts	2,579,065	3,354,316	-23.1
Total Other Receipts	\$5,730,044	\$11,297,083	-49.3 %

Fiscal Year 2018 Collections were restated.

*All Other Miscellaneous Receipts includes cancelled checks of \$2.5 million and \$3.3 million in Fiscal Years 2019 and 2018 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2019

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 2019

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Excess Traffic Fines	Family Support Trust
Collections							
Collections	\$ 3,018,451	56,337,735	6,673,305	6,861,996	21,754,679	1,047,933	3,116,323,196
Interest	12,023	13,613	13,940	70,437	29,317	6,748	59,807
Total Collections	<u>\$ 3,030,474</u>	<u>56,351,348</u>	<u>6,687,245</u>	<u>6,932,433</u>	<u>21,783,996</u>	<u>1,054,681</u>	<u>3,116,383,003</u>
Disbursements							
Political Subdivisions	\$	4,475,039		8,185,836	21,279,407	135,654	
General Revenue	1,822,282	45,202	5,252,774	46,435			
Other State Funds		51,665,198		27,583			
Refunds to Taxpayers		92,271		93,360	220,387		
Transfers to Other Non-State Fund:	363,979		809,984				
Other Entities							3,116,968,359
Total Disbursements	<u>\$ 2,186,261</u>	<u>56,277,710</u>	<u>6,062,758</u>	<u>8,353,214</u>	<u>21,499,794</u>	<u>135,654</u>	<u>3,116,968,359</u>
Collections Over (Under) Disburser	\$ 844,213	73,638	624,487	(1,420,781)	284,202	919,027	(585,356)
Beginning Balance July 1, 2018	815,202	879,193	1,067,085	5,247,069	1,276,288	425,314	16,298,721
Ending Total Assets	<u>\$ 1,659,415</u>	<u>952,831</u>	<u>1,691,572</u>	<u>3,826,288</u>	<u>1,560,490</u>	<u>1,344,341</u>	<u>15,713,365</u>

Description	Financial Institution Tax	Missouri 911 Service Trust	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Nonstate Tax	Total
Collections							
Collections	\$ 58,818,530	1,039,582	265,547,324	1,118,162,136	438,490,470	3,755,979,974	8,850,055,311
Interest	848,370	219	208,808	338,742	92,353	6,405,039	8,099,416
Total Collections	<u>\$ 59,666,900</u>	<u>1,039,801</u>	<u>265,756,132</u>	<u>1,118,500,878</u>	<u>438,582,823</u>	<u>3,762,385,013</u>	<u>8,858,154,727</u>
Disbursements							
Political Subdivisions	\$ 41,734,475		274,961,367		74,172,502	3,710,857,090	4,135,801,370
General Revenue	7,288,193	5,367		27,191,626		35,985,600	77,637,479
Other State Funds		531,322		636,923,906	364,831,586		1,053,979,595
Refunds to Taxpayers	5,176,295		6,500	3,019,051		44,911	8,652,775
Transfers to Other Non-State Funds				451,179,267			452,353,230
Other Entities							3,116,968,359
Total Disbursements	<u>\$ 54,198,963</u>	<u>536,689</u>	<u>274,967,867</u>	<u>1,118,313,850</u>	<u>439,004,088</u>	<u>3,746,887,601</u>	<u>8,845,392,808</u>
Collections Over (Under) Disburser	\$ 5,467,937	503,112	(9,211,735)	187,028	(421,265)	15,497,412	12,761,919
Beginning Balance July 1, 2018	59,402,365	0	26,317,968	26,957,934	6,879,661	477,356,213	622,923,013
Ending Total Assets	<u>\$ 64,870,302</u>	<u>503,112</u>	<u>17,106,233</u>	<u>27,144,962</u>	<u>6,458,396</u>	<u>492,853,625</u>	<u>635,684,932</u>

The MoDOT Nonstate Fund and Trustee Earnings Tax Account are included in the Non-Appropriated Funds Sources and Application on pages 126 and 124 respectively.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2019

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, 2019**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
Adair County	\$	12,122			38,684	676,212	3,560,942	455,735		45,580	4,789,274
Andrew County		12,334			1,241	757,221	1,904,734	294,653		46,843	3,017,027
Atchison County		29,257			741	648,039	1,337,237	173,543		52,108	2,240,926
Audrain County		83,514			154,401	896,081	5,487,180			44,398	6,665,575
Barry County		47,020			2,002	1,402,456	6,396,909				7,848,388
Barton County		76,029			20,554	714,579	1,058,983			49,918	1,920,063
Bates County		77,341				974,492	1,413,110	174,984		47,005	2,686,932
Benton County					2,772	825,424	3,659,353	219,570		39,118	4,746,237
Bollinger County						602,400	1,145,626	93,934		48,967	1,890,928
Boone County		21,346	3,933		309,059	1,749,420	48,500,323				50,584,080
Buchanan County		42,088			244,229	630,023	22,000,419	2,527,594		23,572	25,467,925
Butler County		54,683			13,208	1,249,338	6,857,446			35,653	8,210,329
Caldwell County		55,026			16	601,455	1,152,433	176,209		50,596	2,035,735
Callaway County					16,120	1,705,105	3,885,378	561,968		28,708	6,197,279
Camden County		4,849		4,574	19,504	2,905,495	11,442,773	719,855			15,097,050
Cape Girardeau County		47,481			104,652	1,105,235	14,758,933	1,170,063		17,398	17,203,761
Carroll County		113,079			47,264	858,049	1,086,921	179,293			2,284,607
Carter County					14,912	349,585	780,967			51,148	1,196,612
Cass County		74,645		21,859	154,952	1,452,330	26,335,606	4,137,823			32,177,215
Cedar County						634,149	1,576,727			46,336	2,257,211
Chariton County		63,044			1,449	779,857	1,158,327	150,514			2,153,191
Christian County		9,319			40,971	1,535,859	12,674,513			3,469	14,264,132
Clark County		36,755			6,134	538,248	1,234,334			51,040	1,866,511
Clay County		147,634			704,066	934,899	41,852,967	5,950,980			49,590,546
Clinton County					9,668	698,405	1,295,928	200,837			2,204,838
Cole County		45,896	981,344		364,636	1,171,338	19,127,982	1,762,830		21,577	23,475,604
Cooper County		46,878			16,719	597,119	3,534,930	362,172		46,336	4,604,154
Crawford County		73,155			28	740,913	4,694,509			43,180	5,551,785
Dade County		34,792			1	584,551	1,015,460	116,556		50,941	1,802,302
Dallas County					1	725,761	2,791,566			46,630	3,563,959

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2019**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
(continued from previous page)											
Daviess County	\$	12,394			17,427	727,053	1,115,023	105,641		49,540	2,027,078
DeKalb County			2,050		24,989	765,200	1,714,517	145,445		50,539	2,702,740
Dent County					24,887	687,811	4,134,064			47,689	4,894,451
Douglas County					4,484	789,208	1,636,688			48,415	2,478,795
Dunklin County		20,423			41,931	847,523	4,317,482	354,097		43,393	5,624,849
Franklin County		88,268			63,153	2,310,946	26,933,971			748	29,397,086
Gasconade County		18,661			8,221	587,034	2,638,904				3,252,819
Gentry County					25,182	536,286	556,304	49,297			1,167,069
Greene County		105,038	67,723		1,091,850	3,705,685	95,150,517				100,120,812
Grundy County		48,072			21,879	485,735	1,415,257				1,970,943
Harrison County					1	782,256	1,516,193	109,165			2,407,615
Henry County		22,079			4,229	853,545	4,067,891	295,240		43,690	5,286,675
Hickory County					2	488,736	1,139,392			48,559	1,676,690
Holt County		55,511			4,073	513,486	1,014,765	147,806			1,735,641
Howard County		16,793			53,357	418,471	1,722,253	191,830			2,402,704
Howell County		49,964			44,801	1,236,504	7,450,078	299,171		38,650	9,119,169
Iron County		50,981			12,061	389,653	1,416,921			50,767	1,920,384
Jackson County	1,854,736	176,206	168,562		2,881,869	1,057,912	131,889,938				138,029,222
Jasper County		108,349			66,764	1,440,503	23,241,057			2,905	24,859,577
Jefferson County		83,503			247,056	4,491,991	40,291,991				45,114,541
Johnson County		42,289			25,321	1,442,073	11,942,574	1,212,353		32,209	14,696,820
Knox County		20,849			51,471	497,657	805,554	595,823		52,708	2,024,062
Laclede County		42,254			16,295	903,579	5,456,741			38,791	6,457,660
Lafayette County		91,024			94,438	890,501	4,289,038	530,425		40,126	5,935,551
Lawrence County		69,312			9,840	1,118,486	5,023,379	495,651		37,693	6,754,360

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2019**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
(continued from previous page)											
Lewis County	\$	25,568			137,336	490,858	1,782,584	375,834		50,635	2,862,815
Lincoln County		24,740			64,022	1,335,206	9,787,400			21,070	11,232,438
Linn County		40,693			18,299	663,764	2,025,654	207,905		49,165	3,005,480
Livingston County		42,833			54,259	620,756	2,781,236	210,988		49,375	3,759,447
Macon County		83,041			41,605	882,589	2,728,416	279,890		47,728	4,063,270
Madison County					2,183	353,833	2,379,955			49,405	2,785,376
Maries County					1,327	474,164	989,034	102,661			1,567,186
Marion County		61,672			78,052	603,698	5,805,471	868,226		43,714	7,460,833
McDonald County		24,799			10,904	786,036	5,434,816			44,941	6,301,496
Mercer County		25,544				428,246	692,640	102,384			1,248,813
Miller County					2,708	903,512	4,278,777	248,478		39,571	5,473,046
Mississippi County					444	425,822	1,711,857			49,012	2,187,135
Moniteau County		45,601			25	579,136	1,209,854	117,495			1,952,111
Monroe County		53,962			5,417	692,557	870,875	94,352		49,699	1,766,861
Montgomery County		31,256			57	601,568	2,372,787			48,805	3,054,472
Morgan County		7,852			19,829	1,327,584	2,648,518	153,135		36,631	4,193,549
New Madrid County		71,570			65,390	841,570	4,534,576	315,889		46,786	5,875,782
Newton County		77,743			12,664	1,318,895	9,018,692			29,296	10,457,290
Nodaway County					36,864	1,174,299	3,484,843	366,574		45,421	5,108,000
Oregon County		16,887			295	552,431	1,374,802			49,825	1,994,241
Osage County		28,134				603,583	2,140,382	277,822		47,836	3,097,758
Ozark County					168	724,225	1,236,760				1,961,153
Pemiscot County		42,325			498	589,220	3,302,306			49,348	3,983,697
Perry County		41,722			15,498	654,090	5,048,178	445,119		44,167	6,248,774
Pettis County		30,688			31,853	1,135,873	6,575,460	671,707		37,027	8,482,609

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2019**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)
(continued from previous page)											
Phelps County	\$	37,464			27,123	925,139	6,760,568			37,201	7,787,496
Pike County		71,570			41,119	628,142	3,967,017			47,158	4,755,006
Platte County		46,559		1,551	236,767	1,577,743	26,144,920	4,496,891		3,106	32,507,537
Polk County					7	977,320	4,567,716			40,087	5,585,130
Pulaski County		39,167			1,295	890,644	5,857,847				6,788,954
Putnam County		17,384				590,923	882,400	92,905		51,340	1,634,953
Ralls County		33,219			29,513	605,666	2,515,540	369,921			3,553,860
Randolph County		72,280			39,270	873,337	3,620,749	423,264		42,937	5,071,836
Ray County		113,103			8,822	822,533	3,781,858	414,860		43,807	5,184,983
Reynolds County						806,852	482,742			51,673	1,341,266
Ripley County					11,079	468,781	1,865,746			48,244	2,393,850
St. Charles County		71,476			4,846,181	4,083,296	101,826,739	11,948,034			122,775,725
St. Clair County		7,107		17,764	8,472	654,213	357,883			49,183	1,094,622
St. Francois County		45,766			86,103	862,830	13,110,768			21,568	14,127,036
St. Louis County	653,355	145,671	671,789	53,463	16,736,407	11,857,007	728,091,681		9,660,060		767,869,434
Ste. Genevieve County		60,040			10,774	787,182	4,763,448			44,416	5,665,859
Saline County		85,631			9,355	799,244	4,172,791	384,985		45,496	5,497,502
Schuyler County					2,492	320,740	632,281			52,474	1,007,988
Scotland County		12,051			6,881	487,754	622,981	57,140		52,480	1,239,286
Scott County		44,300			94,032	526,786	3,930,029	363,526		38,356	4,997,029
Shannon County				36,443		654,717	586,400				1,277,559
Shelby County		29,198			14,005	567,375	829,037	85,939		51,586	1,577,141
Stoddard County		76,348			19,730	1,145,479	4,084,209	142,984		41,413	5,510,162
Stone County		31,031			50,467	1,342,312	8,723,249	645,696			10,792,755
Sullivan County		21,771			352	527,841	1,322,512	217,910		51,190	2,141,576

See pages 49 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2019**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Total (Memorandum Only)	
(continued from previous page)												
Taney County	\$	21,771			32,473	1,318,639	26,442,219				27,815,103	
Texas County		20,790			211	1,031,715	3,992,155	214,902		43,327	5,303,100	
Vernon County		113,008			2,825	1,009,125	2,086,807			45,046	3,256,812	
Warren County		21,547			1,852	751,809	5,675,183	577,691		31,855	7,059,937	
Washington County		55,203			19,193	583,019	4,509,020	305,203		41,164	5,512,802	
Wayne County		38,245			3,595	578,466	1,335,331	109,396		48,586	2,113,619	
Webster County		57,876			53,250	1,030,413	7,314,121			36,856	8,492,517	
Worth County						258,355	287,786	29,026		53,728	628,895	
Wright County		33,006			413	721,265	3,213,367			46,480	4,014,531	
TOTALS	\$	<u>2,508,090</u>	<u>4,529,471</u>	<u>1,895,402</u>	<u>135,654</u>	<u>30,117,323</u>	<u>116,842,048</u>	<u>1,707,175,981</u>	<u>49,679,793</u>	<u>9,660,060</u>	<u>3,607,157</u>	<u>1,926,150,979</u>

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 50 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 115 for a description of county private car tax.
- (c) See page 117 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 36 for a description of excess traffic fines.
- (e) See page 117 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 27, and 31 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.
- (g) St. Louis County receives the general city sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (h) See page 13 for a description of local sales tax.
- (i) See page 13 for a description of local option use tax.
- (j) See page 17 and 36 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 115 for a description of Statutory County Recorder's Fees.
- (l) 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 through 8 and 13, because of a one to twelve 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 27 through 29, and 31 through 35.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2019

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, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			67,176	455,395			522,571
Advance				53,957	367,804	23,399		445,160
Agency				27,399	0			27,399
Airport Drive				27,960	653,238			681,198
Alba				22,232	10,386			32,618
Albany				69,299	372,703			442,003
Aldrich				3,205	0			3,205
Alexandria				6,369	10,272			16,641
Allendale				2,123	11,610			13,733
Allenville				4,647	0			4,647
Alma				16,103	0			16,103
Altamont				8,172	0			8,172
Altenburg				14,100	0			14,100
Alton				34,890	264,073			298,963
Amazonia				12,498	0			12,498
Amity				2,163	0			2,163
Amoret				7,611	0			7,611
Amsterdam				9,694	12,093			21,787
Anderson				78,553	396,018			474,571
Annada				1,162	0			1,162
Annapolis				13,820	71,352			85,172
Anniston				9,293	0			9,293
Appleton City				45,145	283,487			328,632
Arbela				1,642	0			1,642
Arbyrd				20,389	84,392			104,781
Arcadia				24,355	67,636			91,991
Archie				46,867	237,538			284,405
Arcola				2,203	0			2,203
Argyle				6,489	11,246			17,735
Arkoe				2,724	0			2,724

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			11,376	0			11,376
Arnold				833,517	7,952,174			8,785,691
Arrow Point Village				3,445	0			3,445
Arrow Rock				2,243	40,894			43,138
Asbury				8,292	13,560			21,851
Ash Grove				58,965	266,187	26,509		351,661
Ashland				148,493	911,750			1,060,243
Atlanta				15,422	20,514	1,552		37,488
Augusta				10,134	49,148			59,282
Aullville				4,006	0			4,006
Aurora				300,752	2,792,818	192,535		3,286,105
Auxvasse				39,376	140,599			179,976
Ava				119,892	1,142,575	67,829		1,330,296
Avilla				5,007	0			5,007
Avondale				17,625	19,242			36,867
Bagnell				3,725	11,721			15,447
Bakersfield				9,854	14,674			24,528
Baldwin Park				3,685	0			3,685
Ballwin	61,954			1,217,909	4,833,624			6,113,488
Baring				5,288	0			5,288
Barnard				8,853	0			8,853
Barnett				8,132	0			8,132
Bates City				8,773	75,774	25,700		110,246
Battlefield				223,922	400,768	73,568		698,257
Bell City				17,946	18,271			36,217
Bella Villa	1,485			29,202	87,814	13,814		132,315
Belle				61,889	274,983			336,872
Bellefontaine Neigh.	22,129			435,025	1,308,179			1,765,334
Bellerive	383			7,531	31,747			39,660
Bellflower				15,743	25,977			41,720

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Nor	\$ 3,054			60,046	180,567	28,404		272,072
Bel-Ridge	5,577			109,637	635,022			750,236
Belton				925,970	11,231,033			12,157,003
Benton				34,570	105,364	7,950		147,883
Benton City				4,166	0			4,166
Berger				8,853	5,170			14,023
Berkeley	18,294			359,636	2,571,807			2,949,738
Bernie				78,433	180,783			259,216
Bertrand				32,887	24,856			57,743
Bethany				131,869	1,557,496			1,689,365
Bethel				4,887	6,597			11,484
Beverly Hills	1,170			22,993	61,964			86,126
Bevier				28,761	141,266			170,028
Big Lake				6,369	0			6,369
Bigelow				1,082	0			1,082
Billings				41,460	127,709			169,168
Birch Tree				27,199	49,082			76,281
Birmingham				7,330	7,201			14,532
Bismarck				61,929	129,113			191,041
Blackburn				9,974	10,612			20,587
Black Jack	14,119			277,559	834,657	131,296		1,257,631
Blackwater				6,489	10,515			17,004
Blairstown				3,886	2,640			6,525
Bland				21,591	59,528			81,118
Blodgett				8,532	0			8,532
Bloomfield				77,431	152,268	19,679		249,379
Bloomsdale				20,870	297,929			318,799
Blue Eye				6,690	39,272			45,961
Blue Springs				2,106,025	21,363,528			23,469,553
Blythedale				7,731	0			7,731

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bogard	\$			6,569	0			6,569
Bolckow				7,491	0			7,491
Bolivar				413,594	5,192,237			5,605,831
Bonne Terre				274,955	985,374			1,260,329
Boonville				333,239	2,833,372	298,006	3,176,867	6,641,483
Bosworth				12,217	0			12,217
Bourbon				65,374	368,506			433,879
Bowling Green				213,667	2,068,587			2,282,253
Bragg City				5,969	0			5,969
Brandsville				6,449	0			6,449
Branson				421,405	22,961,369			23,382,774
Branson West				19,147	1,928,772			1,947,919
Brashear				10,936	7,091			18,026
Braymer				35,170	60,828			95,999
Breckenridge				15,342	4,282			19,624
Breckenridge Hills	36,321			190,113	371,884	89,931		688,249
Brentwood	38,197			322,663	8,171,221			8,532,082
Bridgeton	23,535			462,664	6,135,234			6,621,434
Brimson				2,524	0			2,524
Bronaugh				9,974	0			9,974
Brookfield				181,941	1,745,161	114,486		2,041,589
Brooklyn Heights				4,006	0			4,006
Browning				10,615	20,884	3,008		34,507
Brownington				4,286	0			4,286
Brumley				3,645	18,001			21,646
Brunswick				34,369	187,616	12,985		234,970
Bucklin				18,707	33,479	24,276		76,462
Buckner				123,217	432,572	55,362		611,151
Buffalo				123,537	1,055,412			1,178,949
Bull Creek Village				24,155	18,333			42,488

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunceton	\$			14,180	9,366			23,546
Bunker				16,303	75,548			91,851
Burlington Junct.				21,511	0			21,511
Butler				169,003	1,858,078			2,027,080
Butterfield				18,827	3,118	1,998		23,943
Byrnes Mill				111,400	283,163			394,563
Cabool				85,963	480,759	31,756		598,479
Cainsville				11,617	5,921	927		18,464
Cairo				11,697	0			11,697
Caledonia				5,207	24,557			29,764
Calhoun				18,787	36,074			54,861
California				171,366	799,617	64,329		1,035,313
Callao				11,697	7,458	1,279		20,434
Calverton Park	2,635			51,794	155,753			210,182
Camden				7,651	0			7,651
Camden Point				18,987	0			18,987
Camdenton				148,934	3,319,526			3,468,460
Cameron				397,891	3,353,743			3,751,634
Campbell				79,795	323,602	26,904		430,301
Canalou				13,539	0			13,539
Canton				95,217	431,433			526,650
Cape Girardeau				1,519,823	28,422,153		2,806,108	32,748,084
Cardwell				28,561	31,056			59,617
Carl Junction				298,228	763,089			1,061,318
Carrollton				151,578	864,971			1,016,549
Cartersville				75,749	151,785	8,481		236,014
Carthage				575,947	6,393,202			6,969,149
Caruthersville				247,075	747,602		1,649,253	2,643,930
Carytown				10,856	0			10,856
Cassville				130,828	2,309,370			2,440,198

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Catron	\$			2,684	0			2,684
Cedar Hill Lakes				9,494	0			9,494
Center				20,349	33,340			53,689
Centertown				11,136	24,071			35,206
Centerview				10,695	0			10,695
Centerville				7,651	4,134			11,785
Centralia				161,312	838,615			999,927
Chaffee				118,370	381,746	21,982		522,098
Chain of Rocks				3,725	0			3,725
Chain-O-Lakes				5,047	0			5,047
Chamois				15,863	22,030			37,892
Champ	26			521	711			1,258
Charlack	2,777			54,598	164,185			221,561
Charleston				238,222	1,122,832			1,361,054
Chesterfield	96,758			1,902,092	14,955,604			16,954,454
Chilhowee				13,019	11,762			24,780
Chillicothe				381,147	4,349,917	297,010		5,028,074
Chula				8,412	0			8,412
Clarence				32,567	80,349			112,916
Clark				11,937	10,433	28,818		51,188
Clarksburg				13,379	6,300			19,679
Clarksdale				10,856	11,114	2,448		24,417
Clarkson Valley	5,363			105,431	143,879			254,674
Clarksville				17,705	21,881	815		40,401
Clarkton				51,594	93,261			144,855
Claycomo				57,282	535,092			592,374
Clayton	100,488			638,477	4,585,250	50,230		5,374,445
Clearmont				6,810	0			6,810
Cleveland				26,478	113,322			139,800
Clever				85,683	365,234	11,404		462,321

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cliff Village	\$			1,602	0			1,602
Clifton Hill				4,567	0			4,567
Clinton				360,838	3,974,488	243,152		4,578,479
Clyde				3,285	0			3,285
Cobalt City				9,053	0			9,053
Coffey				6,649	0			6,649
Cole Camp				44,904	231,882	15,925		292,712
Collins				6,369	67,782	8,042		82,193
Columbia				4,346,242	46,772,501			51,118,743
Commerce				2,684	0			2,684
Conception Junct.				7,931	0			7,931
Concordia				98,141	755,164			853,305
Coney Island				3,004	0			3,004
Conway				31,565	155,414			186,979
Cool Valley	2,437			47,909	155,801	20,263		226,410
Cooter				18,787	0			18,787
Corder				16,183	15,104	4,137		35,424
Corning				601	0			601
Cosby				4,967	0			4,967
Cottleville				123,177	1,945,745			2,068,922
Country Club Village				98,101	140,637	22,535		261,272
Country Club Hills	2,596			51,033	204,654	24,141		282,424
Country Life Acres	151			2,964	4,045			7,160
Cowgill				7,531	0			7,531
Craig				9,934	11,265			21,199
Crane				58,564	209,367	18,655		286,586
Creighton				13,980	11,089			25,069
Crestwood	28,564			477,165	3,474,618	225,718		4,206,065
Creve Coeur	36,338			714,346	3,133,132			3,883,816
Crocker				44,464	164,952			209,415

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cross Timbers	\$			8,652	0			8,652
Crystal City				194,479	1,948,665			2,143,145
Crystal Lake Park	958			18,827	56,616			76,400
Crystal Lakes				14,341	8,009			22,349
Cuba				134,433	1,774,665			1,909,098
Curryville				9,013	6,422			15,435
Dadeville				9,373	0			9,373
Dalton				681	0			681
Dardenne Prairie				460,421	2,447,281			2,907,702
Darlington				4,847	0			4,847
Dearborn				19,868	77,104			96,972
Deepwater				17,345	14,056	11,512		42,913
Deerfield				3,245	0			3,245
DeKalb				8,813	0			8,813
Dellwood	10,239			201,289	763,125			974,654
Delta				17,545	21,981			39,526
Dennis Acres				3,044	0			3,044
Denver				1,562	0			1,562
Des Arc				7,090	0			7,090
Desloge				202,451	2,925,772			3,128,223
De Soto				256,368	2,503,572			2,759,941
Des Peres	17,062			335,402	7,336,234	944,961		8,633,658
De Witt				4,967	0			4,967
Dexter				315,012	3,080,407	225,296		3,620,716
Diamond				36,132	263,692			299,824
Diehlstadt				6,449	0			6,449
Diggins				11,977	30,108			42,085
Dixon				62,049	263,895			325,944
Doniphan				79,995	898,863	89,247		1,068,106
Doolittle				25,236	80,612			105,849

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Dover	\$			4,126	5,008			9,134
Downing				13,419	0			13,419
Drexel				38,655	255,118			293,773
Dudley				9,293	58,371			67,664
Duenweg				44,904	365,346			410,250
Duquesne				70,621	629,009	41,193		740,823
Dutchtown				2,554	1,091			3,644
Eagleville				12,658	320,168			332,826
East Lynne				12,137	22,410			34,548
Easton				9,373	4,703			14,076
East Prairie				127,223	611,712			738,934
Edgar Springs				8,332	35,028			43,360
Edgerton				21,871	21,592			43,464
Edina				47,108	138,121	10,191		195,419
Edmundson	1,699			33,408	1,061,814	43,793		1,140,714
Eldon				182,943	2,094,245			2,277,187
El Dorado Springs				143,927	831,145			975,071
Ellington				39,537	395,802			435,338
Ellisville	18,610			365,845	3,037,011			3,421,467
Ellsinore				17,866	98,493			116,359
Elmer				3,205	0			3,205
Elmira				2,003	0			2,003
Elmo				6,730	0			6,730
Elsberry				77,471	248,468	24,483		350,422
Emerald Beach				9,133	0			9,133
Eminence				24,034	294,100			318,134
Emma				9,333	19,336			28,669
Eolia				20,910	35,389			56,299
Essex				18,907	18,311	3,806		41,024
Ethel				2,483	0			2,483

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Eureka	\$ 20,762			408,146	4,201,694			4,630,603
Everton				12,778	32,330			45,108
Ewing				18,266	44,776			63,042
Excelsior Estates				5,888	1,785,388			1,791,277
Excelsior Springs				443,998	4,295,998	451,526		5,191,521
Exeter				30,924	12,435			43,360
Fairfax				25,557	30,361	6,552		62,470
Fair Grove				55,800	390,826			446,626
Fair Play				19,027	96,466			115,493
Fairview				15,342	14,791	692		30,824
Farber				12,898	11,794	1,867		26,560
Farley				10,775	0			10,775
Farmington				650,534	8,476,983			9,127,518
Fayette				107,675	205,916	19,421		333,012
Fenton	8,196			161,111	4,292,933			4,462,239
Ferguson	43,205			849,340	5,884,196			6,776,741
Ferrelview				18,066	23,234			41,300
Festus				464,747	6,533,815			6,998,562
Fidelity				10,295	0			10,295
Fillmore				7,371	0			7,371
Fisk				13,700	28,433			42,133
Fleming				5,127	0			5,127
Flemington				5,928	0			5,928
Flint Hill				21,030	114,082			135,112
Flordell Hills	1,675			32,927	75,361	13,732		123,695
Florissant	106,282			2,089,321	9,933,710			12,129,313
Foley				6,449	10,685			17,134
Fordland				32,046	107,323			139,369
Forest City				10,735	7,045			17,781
Foristell				20,229	624,476	89,032		733,738

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Forsyth	\$			90,330	788,888			879,218
Fortescue				1,282	0			1,282
Foster				4,687	0			4,687
Fountain N' Lakes				6,609	0			6,609
Frankford				12,939	11,763			24,701
Franklin				3,805	2,692			6,497
Fredericktown				159,629	1,634,450			1,794,080
Freeburg				17,505	120,170			137,675
Freeman				19,308	41,327			60,634
Freistatt				6,529	0			6,529
Fremont Hills				33,087	44,537	11,069		88,694
Frohna				10,175	0			10,175
Frontenac	7,095			139,480	2,787,895	117,488		3,051,958
Fulton				512,336	4,063,449			4,575,785
Gainesville				30,964	242,488			273,452
Galena				17,625	68,934			86,559
Gallatin				71,543	313,617	40,175		425,335
Galt				10,134	0			10,134
Garden City				65,774	287,257	32,634		385,665
Gasconade				8,933	2,654			11,586
Gentry				2,884	0			2,884
Gerald				53,877	294,696			348,573
Gerster				1,001	295			1,296
Gibbs				4,286	0			4,286
Gideon				43,783	37,851			81,634
Gilliam				7,891	2,730			10,621
Gilman City				15,342	23,438			38,780
Ginger Blue					605			605
Gladstone				1,017,862	8,916,938	708,647		10,643,448
Glasgow				44,183	194,455	28,827		267,466

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Glenaire	\$			21,831	0			21,831
Glenallen				3,405	0			3,405
Glendale	12,073			237,341	971,798	112,272		1,333,484
Glen Echo Park	326			6,409	9,074			15,810
Glenwood				7,851	0			7,851
Golden City				30,644	90,647			121,291
Goodman				49,992	113,841			163,833
Gordonville				15,662	14,175			29,838
Gower				61,128	114,783	23,070		198,981
Graham				6,850	0			6,850
Grain Valley				514,899	2,902,520			3,417,419
Granby				85,483	305,221			390,704
Grand Falls Plaza				4,567	0			4,567
Grandin				9,734	22,423			32,157
Grand Pass				2,644	0			2,644
Grandview				980,408	7,819,246	1,150,344		9,949,998
Granger				1,362	0			1,362
Grant City				34,409	158,716			193,125
Grantwood	1,758			34,570	227,420	16,353		280,100
Gravois Mills				5,768	67,649			73,417
Green Castle				11,016	2,855			13,870
Green City				26,318	51,046			77,364
Greendale	1,326			26,077	85,245	10,188		122,837
Greenfield				54,919	183,949	7,428		246,297
Green Park	5,343			105,031	702,123			812,497
Green Ridge				19,067	41,261			60,328
Greentop				17,705	26,283			43,988
Greenville				20,469	184,096			204,565
Greenwood				209,140	509,041			718,182
Guilford				3,405	0			3,405

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gunn City	\$			4,727	0			4,727
Hale				16,784	60,143			76,927
Half Way				6,930	14,152			21,082
Hallsville				59,726	167,178			226,904
Halltown				6,930	0			6,930
Hamilton				72,464	489,589	27,696		589,749
Hanley Hills	4,281			84,161	253,083			341,525
Hannibal				717,671	7,271,010	595,458		8,584,139
Hardin				22,793	20,612	382		43,786
Harris				2,443	0			2,443
Harrisburg				10,655	32,629			43,284
Harrisonville				401,336	4,215,434			4,616,770
Hartsburg				4,126	4,205			8,331
Hartville				24,555	183,801			208,356
Harwood				1,883	0			1,883
Hawk Point				26,798	60,350			87,148
Hayti				117,729	1,085,623			1,203,352
Hayti Heights				25,076	12,791			37,867
Haywood City				8,252	0			8,252
Hazelwood	52,375			1,029,599	7,242,508	633,850		8,958,331
Henrietta				14,781	21,869			36,651
Herculaneum				138,919	1,441,538			1,580,458
Hermann				97,380	1,089,582			1,186,961
Hermitage				18,707	141,160	14,376		174,242
Higbee				22,753	32,276			55,029
Higginsville				192,156	1,445,808	109,159		1,747,123
High Hill				7,811	10,428			18,239
Highlandville				36,492	94,283			130,775
Hillsboro				113,002	681,306			794,308
Hillsdale	3,012			59,205	178,038			240,254

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Hoberg	\$			2,243	0			2,243
Holcomb				25,436	42,381			67,817
Holden				90,209	522,024	66,787		679,020
Holland				9,173	0			9,173
Holliday				5,488	0			5,488
Hollister				177,295	2,979,894			3,157,188
Holt				17,906	182,812			200,717
Holts Summit				130,067	1,163,583	149,230		1,442,880
Homestead				7,411	0			7,411
Homestown				6,049	1,711			7,760
Hopkins				21,311	26,837			48,147
Hornersville				26,558	22,026			48,584
Houston				83,360	1,071,073	31,507		1,185,940
Houston Lake				9,413	0			9,413
Houstonia				8,813	0			8,813
Howardville				15,342	3,675	284		19,300
Hughesville				7,330	0			7,330
Humansville				41,980	104,512			146,492
Hume				13,459	17,469			30,928
Humphreys				4,727	0			4,727
Hunnewell				7,371	4,977			12,348
Huntleigh		681		13,379	18,258			32,318
Huntsdale				1,242	2,010			3,252
Huntsville				62,650	105,885	12,565		181,101
Hurdland				6,529	0			6,529
Hurley				7,130	3,708			10,838
Iatan				1,803	0			1,803
Iberia				29,482	241,775			271,257
Independence				4,679,921	42,776,467			47,456,388
Indian Point				21,150	528,638			549,788

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Innsbrook	\$			22,112	45,427			67,539
Ionia				3,525	0			3,525
Irondale				17,826	16,414			34,240
Iron Mtn. Lake				29,522	18,816			48,339
Ironton				58,484	464,032			522,516
Jackson				551,111	5,103,959			5,655,071
Jacksonville				6,049	0			6,049
Jameson				5,328	0			5,328
Jamesport				20,990	99,792			120,782
Jamestown				15,462	0			15,462
Jane					16,754			16,754
Jasper				37,294	138,002			175,295
Jefferson City				1,725,638	22,514,436			24,240,074
Jennings	29,979			589,326	2,304,879			2,924,184
Jerico Springs				9,133	0			9,133
Jonesburg				30,764	166,971			197,735
Joplin				2,033,841	38,394,265			40,428,106
Josephville				15,062	18,396			33,457
Junction City				13,099	0			13,099
Kahoka				83,239	292,405			375,644
Kansas City				18,417,933	253,520,558	42,564,969	11,853,057	326,356,516
Kearney				335,722	3,940,229			4,275,951
Kelso				23,474	100,062			123,536
Kennett				437,909	4,830,141	313,279		5,581,329
Keytesville				18,867	31,215			50,083
Kidder				12,939	5,957			18,896
Kimberling City				96,138	764,142	62,615		922,894
Kimmswick				6,289	86,704	2,762		95,754
King City				40,578	162,855			203,433
Kingdom City				5,127	638,890			644,018

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Kingston	\$			13,940	0			13,940
Kingsville				10,775	0			10,775
Kinloch	607			11,937	42,154			54,698
Kirbyville				8,292	29,880			38,172
Kirksville				701,207	8,300,957	726,811		9,728,975
Kirkwood	56,118			1,103,184	7,518,167	521,850		9,199,320
Knob Noster				108,516	435,703	58,418		602,637
Knox City				8,652	0			8,652
Koshkonong				8,492	41,573	13,905		63,970
La Belle				26,438	35,915	5,117		67,470
Laclede				13,820	11,441			25,261
Laddonia				20,549	107,158	10,035		137,742
Ladue	17,363			341,330	2,432,322			2,791,015
La Grange				37,294	40,720	23,525	1,321,548	1,423,086
Lake Annette				4,006	0			4,006
Lake Lafayette				13,099	0			13,099
Lake Lotawana				77,671	487,118			564,789
Lake Mykee				14,020	0			14,020
Lake Ozark				63,531	3,369,186			3,432,717
Lake St. Louis				582,637	6,961,454			7,544,091
Lakeshire	2,918			57,362	172,497			232,777
Lake Tapawingo				29,242	0			29,242
Lake Tekakwitha				10,175	0			10,175
Lake Waukomis				34,850	14,180	5,282		54,312
Lake Winnebago				45,305	33,817			79,122
Lamar				181,541	1,410,040			1,591,580
Lamar Heights				7,130	65,717			72,847
La Monte				45,666	114,572			160,237
Lanagan				16,784	12,146			28,930
Lancaster				29,162	77,222			106,383

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
La Plata	\$			54,719	179,491			234,209
Laredo				7,931	0			7,931
La Russell				4,567	0			4,567
Lathrop				83,560	230,339	7,445		321,344
Laurie				37,854	785,446			823,300
Lawson				99,062	366,948	58,140		524,150
Leadington				16,904	458,136	51,431		526,471
Leadwood				51,354	61,320			112,674
Leasburg				13,539	0			13,539
Leawood				27,319	13,306			40,625
Lebanon				579,793	7,295,547			7,875,339
Lee's Summit				3,659,816	39,130,749			42,790,566
Leeton				22,673	57,188	9,148		89,009
Leonard				2,443	0			2,443
Leslie				6,850	0			6,850
Levasy				3,325	3,461			6,786
Lewis & Clark Village				5,288	0			5,288
Lewistown				21,391	67,108			88,499
Lexington				189,312	948,475	140,915		1,278,702
Liberal				30,404	36,514			66,918
Liberty				1,167,637	18,261,563	1,642,129		21,071,329
Licking				125,140	546,571	31,509		703,220
Lilbourn				47,668	54,053	3,987		105,709
Lincoln				47,668	160,366	18,311		226,345
Linn				58,444	255,186	30,885		344,515
Linn Creek				9,774	343,451	45,459		398,684
Linneus				11,136	0			11,136
Livonia				2,964	0			2,964
Loch Lloyd Village				24,034	0			24,034
Lock Springs				2,283	0			2,283

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lockwood	\$			37,494	149,602	15,183		202,280
Lohman				6,529	5,913			12,442
Loma Linda				29,042	36,166			65,207
Lone Jack				42,060	291,443			333,503
Longtown				4,086	0			4,086
Louisburg				4,887	0			4,887
Louisiana				134,753	749,642	135,459		1,019,854
Lowry City				25,637	147,330	10,162		183,128
Lucerne				3,405	0			3,405
Ludlow				5,488	0			5,488
Lupus				1,322	0			1,322
Luray				3,966	0			3,966
MacKenzie		146		5,368	523			6,037
Macon				219,155	2,207,287			2,426,442
Madison				22,192	33,516			55,708
Maitland				13,740	15,512			29,252
Malden				171,246	1,339,771			1,511,017
Malta Bend				10,014	0			10,014
Manchester		36,870		724,801	5,530,617			6,292,288
Mansfield				51,914	236,117			288,031
Maplewood		66,599		322,303	4,615,319	175,384		5,179,605
Marble Hill				59,165	538,206			597,371
Marceline				89,448	404,614			494,063
Marionville				89,128	444,580			533,708
Marlborough		10,036		87,285	344,095			441,416
Marquand				8,132	25,419			33,551
Marshall				523,352	3,405,876	202,488		4,131,716
Marshfield				265,702	2,920,907			3,186,609
Marston				20,149	206,553	46,791		273,492
Marthasville				45,505	192,011	31,298		268,815

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Martinsburg	\$			12,177	39,649			51,827
Maryland Hgts.	55,980			1,100,460	6,561,794		9,793,820	17,512,054
Maryville				479,569	4,446,764			4,926,333
Matthews				25,156	442,664			467,820
Maysville				44,624	160,102			204,726
Mayview				8,492	10,640			19,132
McBaine				400	0			400
McCord Bend				11,897	0			11,897
McFall				3,725	0			3,725
McKittrick				2,443	0			2,443
Meadville				18,507	0			18,507
Memphis				72,985	341,776	30,926		445,687
Mendon				6,850	0			6,850
Mercer				12,738	20,258			32,996
Merriam Woods				70,541	41,642			112,184
Merwin				2,323	0			2,323
Meta				9,173	58,723			67,896
Metz				1,963	0			1,963
Mexico				462,384	3,392,153			3,854,537
Miami				7,010	0			7,010
Middletown				6,690	21,406			28,096
Milan				78,513	203,009			281,521
Milford				1,041	0			1,041
Millard				3,565	0			3,565
Miller				28,000	176,689			204,689
Mill Spring				7,571	2,651			10,222
Milo				3,605	0			3,605
Mindenmines				14,621	20,289			34,910
Miner				39,417	1,196,555	80,029		1,316,000
Mineral Point				14,060	0			14,060

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Miramiquoa Park	\$			4,807	0			4,807
Missouri City				10,695	0			10,695
Moberly				559,764	5,934,102	528,066		7,021,933
Mokane				7,411	9,725			17,136
Moline Acres	7,847			97,820	188,373			294,040
Monett				355,430	4,531,798			4,887,229
Monroe City				101,386	747,123	75,880		924,389
Montgomery City				113,523	489,396			602,919
Monticello				3,926	0			3,926
Montrose				15,382	62,250			77,632
Mooresville				3,645	0			3,645
Morehouse				38,976	37,052			76,028
Morley				27,920	23,469			51,389
Morrison				5,568	3,170			8,737
Morrisville				15,542	16,635			32,177
Mosby				7,611	61,881			69,492
Moscow Mills				100,504	585,740			686,245
Mound City				46,427	237,047	23,120		306,593
Mountain Grove				191,835	2,979,294			3,171,130
Mountain View				108,916	1,045,014	39,770		1,193,701
Moundville				4,967	0			4,967
Mount Leonard				3,485	0			3,485
Mount Moriah				3,485	0			3,485
Mount Vernon				183,263	1,602,671	124,090		1,910,024
Napoleon				8,893	0			8,893
Naylor				25,316	27,993	8,897		62,207
Neck City				7,451	0			7,451
Neelyville				19,348	25,283			44,631
Nelson				7,691	0			7,691
Neosho				474,081	6,357,681			6,831,762

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Nevada	\$			335,922	4,011,267			4,347,190
Newark				3,765	0			3,765
New Bloomfield				26,798	64,912			91,710
Newburg				18,827	21,797			40,624
New Cambria				7,811	5,002	1,806		14,619
New Florence				30,804	194,143			224,947
New Franklin				43,623	100,049			143,672
New Hampton				11,657	1,041	331		13,028
New Haven				83,680	575,301			658,982
New London				39,016	275,460			314,476
New Madrid				124,819	572,590	96,751		794,161
New Melle				19,027	154,558	17,140		190,725
Newtonia				7,971	0			7,971
Newtown				7,330	0			7,330
Niangua				16,223	21,604			37,827
Nixa				761,974	4,043,630	321,682		5,127,286
Noel				73,385	398,975			472,361
Norborne				28,361	47,446			75,806
Normandy	38,197			200,608	487,138	94,896		820,839
North Kansas City				169,220	7,462,565		7,094,866	14,726,651
North Lilbourn				1,963	0			1,963
Northmoor				13,019	95,678			108,697
Northwoods	8,613			169,323	625,727			803,664
Norwood				26,638	60,296			86,934
Norwood Court	1,954			38,415	115,520			155,889
Novelty				5,568	0			5,568
Novinger				18,266	15,213			33,479
Oak Grove				312,248	2,788,862			3,101,110
Oak Grove Village				20,389	378,281			398,670
Oakland	2,814			55,319	220,165			278,299

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Oak Ridge	\$			9,734	0			9,734
Oaks				5,167	9,303			14,471
Oakview				15,021	204,397	16,985		236,403
Oakwood				7,411	0			7,411
Oakwood Park				7,531	0			7,531
Odessa				212,305	1,412,688			1,624,993
O'Fallon				3,177,724	26,010,640			29,188,364
Old Appleton				3,405	0			3,405
Old Monroe				10,615	50,574			61,189
Olean				5,127	0			5,127
Olivette	20,965			309,925	1,786,713	291,083		2,408,686
Olympian Village				31,004	0			31,004
Oran				51,834	124,595			176,430
Oregon				34,329	0			34,329
Oronogo				95,377	219,396			314,773
Orrick				33,528	61,073	14,079		108,680
Osage Beach				174,290	9,470,883			9,645,173
Osborn				16,944	14,698			31,643
Osceola				37,934	168,101			206,035
Osgood				1,923	0			1,923
Otterville				18,186	42,890			61,076
Overland	62,016			643,404	3,147,517			3,852,936
Owensville				107,194	1,657,087			1,764,281
Ozark				713,825	7,595,122			8,308,948
Pacific	14,268			280,483	1,439,441			1,734,192
Pagedale	6,732			132,350	516,241	62,607		717,930
Palmyra				144,007	723,698	123,804		991,509
Paris				48,870	274,539	20,902		344,311
Park Hills				350,864	2,019,038			2,369,902
Parkdale				6,810	0			6,810

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Parkville	\$			222,480	1,821,602			2,044,081
Parkway				17,585	95,057			112,643
Parma				28,561	20,754	10,965		60,280
Parnell				7,651	0			7,651
Pasadena Hills	1,895			37,253	112,026	17,622		168,797
Pasadena Park	958			18,827	56,616			76,400
Pascola				4,326	0			4,326
Passaic				1,362	0			1,362
Pattonsburg				13,940	26,378	3,891		44,209
Paynesville				3,084	0			3,084
Peculiar				184,585	1,413,643	201,212		1,799,440
Penermon				2,564	0			2,564
Perry				27,760	164,655			192,415
Perryville				329,473	3,372,814	303,231		4,005,517
Pevely				219,675	1,299,908			1,519,584
Phillipsburg				8,092	37,918			46,010
Pickering				6,409	0			6,409
Piedmont				79,194	871,334	81,814		1,032,342
Pierce City				51,754	204,386			256,140
Pierpont Village					3,376			3,376
Pilot Grove				30,764	81,467	17,742		129,973
Pilot Knob				29,883	167,512			197,395
Pine Lawn	30,151			131,188	454,420			615,760
Pineville				31,685	163,506	805,373		1,000,565
Plato				4,366	4,143			8,509
Platte City				187,910	2,333,755			2,521,664
Platte Woods				15,422	128,821	12,202		156,445
Plattsburg				92,893	380,874	54,152		527,919
Pleasant Hill				324,987	1,959,436			2,284,423
Pleasant Hope				24,595	115,306	11,764		151,665

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Pleasant Valley	\$			118,610	1,405,680			1,524,290
Pocahontas				4,567	0			4,567
Pollock				3,565	0			3,565
Polo				23,033	127,860			150,893
Poplar Bluff				681,899	11,562,948			12,244,847
Portage Des Sioux				13,139	17,205			30,344
Portageville				129,306	635,592			764,898
Potosi				106,553	1,632,933			1,739,486
Powersville				2,403	0			2,403
Prairie Home				11,216	10,239			21,455
Prathersville				4,967	0			4,967
Preston				8,933	17,197			26,130
Princeton				46,707	146,901	40,570		234,178
Purcell				16,343	9,821			26,165
Purdin				7,611	0			7,611
Purdy				43,983	141,793			185,776
Puxico				35,291	169,685			204,976
Queen City				23,954	141,397			165,351
Qulin				18,346	71,521			89,867
Randolph				2,083	166,048			168,131
Ravenwood				17,625	0			17,625
Raymondville				14,541	0			14,541
Raymore				769,345	7,573,035			8,342,380
Raytown				1,182,739	8,119,896			9,302,634
Rea				2,003	0			2,003
Redings Mill				6,049	3,810			9,859
Reeds				3,805	0			3,805
Reeds Spring				36,572	160,397			196,970
Renick				6,890	0			6,890
Rensselaer Village				9,133	0			9,133

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Republic	\$			590,889	6,235,447			6,826,336
Revere				3,165	0			3,165
Rhineland				5,688	5,039			10,727
Richards				3,845	0			3,845
Rich Hill				55,920	156,122	21,345		233,388
Richland				74,627	386,297			460,924
Richmond				232,213	2,070,184	147,874		2,450,272
Richmond Heights	75,957			344,615	6,240,979	642,542		7,304,092
Ridgely				4,166	0			4,166
Ridgeway				18,587	15,710			34,297
Risco				13,860	9,450			23,310
Ritchey				3,285	0			3,285
River Bend				400	43,190			43,590
Riverside				117,649	1,414,105	333,264	6,612,362	8,477,380
Riverview	5,820			114,404	344,029	54,118		518,371
Rochepoint				9,574	33,373			42,947
Rockaway Beach				33,688	99,439			133,127
Rock Hill	22,705			185,667	1,367,465			1,575,837
Rock Port				52,796	491,627	49,192		593,614
Rockville				6,649	5,512			12,162
Rogersville				123,097	942,359			1,065,456
Rolla				783,485	10,204,025			10,987,510
Roscoe				4,967	0			4,967
Rosebud				16,383	91,528			107,912
Rosendale				5,728	0			5,728
Rothville				3,966	0			3,966
Rush Hill				6,049	0			6,049
Rushville				12,137	0			12,137
Russellville				32,326	54,155			86,481
Rutledge				4,366	17,038			21,404

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
St. Ann	\$ 42,370			521,549	2,877,986			3,441,905
St. Charles				2,635,545	25,981,465		10,915,627	39,532,637
St. Clair				189,232	1,162,287			1,351,519
St. Elizabeth				13,459	30,715			44,174
St. James				168,882	1,076,403			1,245,285
St. John	21,683			261,055	1,141,676	123,489		1,547,903
St. Joseph				3,075,617	37,605,238	4,170,643	1,693,019	46,544,518
St. Louis		49,208	2,753,104	13,413,539	226,262,144	40,363,480	7,595,916	290,437,390
St. Martins				45,666	78,430			124,095
St. Mary				14,421	33,272			47,693
St. Paul				73,265	0			73,265
St. Peters				2,106,025	30,524,595			32,630,620
St. Robert				173,850	5,415,628			5,589,478
St. Thomas				10,535	15,811			26,346
Ste. Genevieve				176,654	1,294,782	128,247		1,599,683
Saddlebrooke				8,092	21,311			29,402
Saginaw				11,897	22,259			34,156
Salem				198,285	2,031,397			2,229,682
Salisbury				64,813	294,394	50,318		409,524
Sarcoxi				53,277	332,401			385,677
Savannah				202,571	889,195			1,091,766
Schell City				9,974	0			9,974
Scotsdale				8,893	11,853			20,746
Scott City				182,863	937,040			1,119,902
Sedalia				856,710	12,246,314	1,140,859		14,243,884
Sedgewickville				6,930	0			6,930
Seligman				34,089	260,744			294,833
Senath				70,782	163,071			233,853
Seneca				93,574	526,728			620,302
Seymour				76,950	616,835			693,786

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Shelbina	\$			68,258	541,881			610,139
Shelbyville				22,112	39,666	5,523		67,301
Sheldon				21,751	39,807			61,558
Sheridan				7,811	0			7,811
Shoal Creek Drive				13,499	8,562			22,062
Shoal Creek Estates				3,845	0			3,845
Shrewsbury	96,985			250,520	2,551,772			2,899,276
Sibley				14,300	0			14,300
Sikeston				653,659	9,354,081			10,007,740
Silex				7,491	17,529	5,630		30,650
Silver Creek					4			4
Skidmore				11,376	12,340			23,717
Slater				74,347	235,348	25,087		334,782
Smithton				22,833	21,923			44,756
Smithville				337,485	1,850,091	301,375		2,488,951
South Gifford				2,003	0			2,003
South Gorin				3,645	0			3,645
South Greenfield				3,605	0			3,605
South Lineville				1,122	0			1,122
South West City				38,856	266,363	79,597		384,816
Sparta				70,341	222,888			293,229
Spickard				10,175	4,524			14,698
Springfield				6,389,096	97,340,246	9,175,485		112,904,827
Stanberry				47,468	198,396	16,151		262,015
Stark City				5,568	0			5,568
Steele				87,005	404,853			491,858
Steelville				65,774	600,093			665,867
Stella				6,329	4,054			10,383
Stewartsville				30,043	143,874			173,918
Stockton				72,865	644,663	56,633		774,160

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Stotesbury	\$			721	0			721
Stotts City				8,813	0			8,813
Stoutland				7,691	8,506			16,197
Stoutsville				1,442	0			1,442
Stover				43,823	197,418			241,241
Strafford				94,456	687,933			782,388
Strasburg				5,648	2,557			8,205
Sturgeon				34,930	145,251			180,181
Sugar Creek				133,992	558,123	125,188		817,303
Sullivan				283,647	3,241,262			3,524,909
Summersville				20,109	92,040			112,149
Sumner				4,086	0			4,086
Sunrise Beach				17,265	746,296	55,774		819,335
Sunset Hills	17,312			340,329	2,822,442			3,180,083
Sweet Springs				59,445	306,331	29,371		395,147
Sycamore Hills	1,361			26,758	36,516			64,636
Syracuse				6,890	0			6,890
Tallapoosa				6,730	0			6,730
Taneyville				15,863	9,595			25,458
Taos				35,170	33,444			68,614
Tarkio				63,411	437,469	31,117		531,997
Thayer				89,849	972,472			1,062,321
Theodosia				9,734	109,526			119,260
Tightwad				2,764	0			2,764
Tina				6,289	0			6,289
Tindall				3,084	0			3,084
Tipton				130,668	449,777			580,445
Town and Country	22,038			433,222	4,017,585			4,472,844
Town of Rives				2,524	0			2,524
Tracy				8,332	101,835			110,167

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Trenton	\$			240,385	1,933,246			2,173,631
Trimble				25,877	72,818			98,695
Triplett				1,642	0			1,642
Troy				422,206	5,509,134			5,931,340
Truesdale				29,322	203,560			232,882
Truxton				3,645	0			3,645
Turney				5,928	0			5,928
Tuscumbia				8,132	15,208			23,340
Twin Bridges				1,122	0			1,122
Twin Oaks		799		15,703	513,856			530,357
Umber View Heights				1,923	0			1,923
Union				408,747	4,018,460			4,427,207
Union Star				17,505	6,513	1,864		25,882
Unionville				74,707	417,382			492,089
Unity Village				3,966	25,376			29,342
University City	109,477			1,416,875	6,981,886	670,239		9,178,477
Uplands Park	907			17,826	53,604	8,432		80,769
Urbana				16,704	77,363			94,067
Urich				20,229	153,560			173,789
Utica				10,775	0			10,775
Valley Park		14,146		278,079	1,637,376			1,929,601
Van Buren				32,807	281,271			314,078
Vandalia				156,184	403,073			559,258
Vandiver				2,844	67,159			70,003
Vanduser				10,695	0			10,695
Velda City	2,893			56,882	171,051			230,826
Velda Village Hills	2,150			42,261	133,966			178,376
Verona				24,796	98,623			123,419
Versailles				99,423	1,475,802			1,575,225
Viburnum				27,760	126,831			154,591

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Vienna	\$			24,435	166,340	11,984		202,759
Village of Four Seasons				88,807	323,026			411,834
Village of Pinhook				1,202	0			1,202
Vinita Park	3,831			75,308	700,792	30,006		809,937
Vinita Terrace	564			11,096	0			11,660
Vista				2,163	0			2,163
Waco				3,485	0			3,485
Walker				10,815	0			10,815
Walnut Grove				26,638	52,554	7,200		86,393
Wardell				17,104	15,331			32,436
Wardsville				60,327	81,413			141,739
Warrensburg				754,604	6,201,274	551,430		7,507,308
Warrenton				315,653	4,265,944			4,581,598
Warsaw				85,202	2,155,418	101,341		2,341,961
Warson Woods	3,998			78,593	482,099			564,690
Washburn				17,425	54,737			72,162
Washington				560,084	9,198,487	658,787		10,417,358
Watson				4,006	0			4,006
Waverly				34,009	115,650			149,659
Wayland				21,351	98,186			119,537
Waynesville				193,478	1,266,804	125,820		1,586,102
Weatherby				4,286	0			4,286
Weatherby Lake				69,019	0			69,019
Weaubleau				16,744	66,033			82,777
Webb City				440,473	4,296,014	312,095		5,048,582
Webster Groves	46,857			921,123	4,393,782			5,361,761
Weldon Spring				218,033	277,541			495,574
Weldon Spring Hgts.				3,645	0			3,645
Wellington				32,527	0			32,527
Wellston	4,713			92,653	278,621			375,987

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Wellsville	\$			48,750	104,259			153,009
Wentworth				5,888	0			5,888
Wentzville				1,164,472	19,829,492	1,375,722		22,369,687
Westboro				5,648	0			5,648
West Alton				20,910	279,973			300,883
West Line				3,886	0			3,886
Weston				65,734	523,538	113,533		702,805
Westphalia				15,582	57,639	18,487		91,708
West Plains				480,130	6,624,176	307,626		7,411,931
West Sullivan				4,767	158,687			163,454
Westwood	566			11,136	13,937			25,639
Wheatland				14,861	136,036			150,897
Wheaton				27,880	71,579			99,459
Wheeling				10,856	0			10,856
Whiteside				3,004	0			3,004
Whitewater				5,007	0			5,007
Wilbur Park	960			18,867	56,736			76,563
Wildwood	72,373			1,422,723	4,278,325			5,773,421
Willard				211,824	994,826	92,362		1,299,012
Williamsville				13,700	22,775			36,475
Willow Springs				87,486	888,511	48,911		1,024,907
Wilson City				4,607	0			4,607
Winchester	3,152			61,969	186,349			251,471
Windsor				116,207	363,503			479,710
Windsor Place				8,852	41,410			50,263
Winfield				56,241	282,600			338,840
Winona				53,477	293,605			347,081
Winston				10,375	0			10,375
Woods Heights				28,721	76,659	3,679		109,059
Woodson Terrace	8,279			162,754	1,661,943	76,989		1,909,965

See page 81 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2019**

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)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)	
(continued from previous page)									
Wooldridge	\$			2,443	0			2,443	
Worth				2,524	0			2,524	
Worthington				3,245	0			3,245	
Wright City				124,939	576,343			701,282	
Wyaconda				9,093	7,645			16,738	
Wyatt				12,778	29,409			42,187	
TOTALS	\$	<u><u>1,876,234</u></u>	<u><u>49,208</u></u>	<u><u>2,753,104</u></u>	<u><u>158,119,319</u></u>	<u><u>1,686,838,606</u></u>	<u><u>120,365,211</u></u>	<u><u>64,512,442</u></u>	<u><u>2,034,514,124</u></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 45.
- (b) See page 115 for a description of county private car tax.
- (c) See page 117 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 8, 27, and 31 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 13 for a description of local sales tax.
- (f) See page 13 for a description of local option use tax.
- (g) See page 17 and 36 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 8 and 13 because of a one to twelve 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 27 through 29, and 31 through 35.
- (i) St. Louis County is responsible for distributing the general city sales and use tax 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 45.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions Fiscal Year Ended June 30, 2019

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 DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts	
Adair County Ambulance District	\$ 1,249,773	Oregon County Ambulance District	\$ 426,589	Antonia Fire Protection District	\$ 355,703
Andrew County Ambulance District	491,208	Osage Ambulance District	345,256	Bourbon County Fire Protection District	143,743
Audrain Ambulance District	990,061	Owensville Area Ambulance District	438,891	Central Jackson County Fire Protection District	4,426,878
Ava Ambulance District	436,153	Ozark County Ambulance District	288,333	High Ridge Fire Protection District	1,756,487
Barton County Ambulance District	529,479	Pettis County Ambulance District	3,051,623	Hillsboro Fire Protection District	272,032
Barry Lawrence County Ambulance District	681,815	Pulaski County Ambulance District	1,941,096	Inter City Fire Protection District	91,775
Big River Ambulance District	606,701	Randolph County Ambulance District	1,448,965	Orrick Fire Protection District	39,560
Caldwell County Ambulance District	288,108	Ray County Ambulance District	735,313	Pleasant Hill Fire Protection District	413,297
Callaway County Ambulance District	1,942,609	Reynolds County Ambulance District	240,503	Prairie Township Fire District	132,247
Cam-MO Ambulance District	794,261	Rock Township Ambulance District	2,287,274	Raytown Fire Protection District	754,082
Cameron Ambulance District	674,881	Salt River Ambulance District	215,472	Rock Comm Fire Protection District	3,806,813
Cedar County Ambulance District	506,772	South Berry County Ambulance District	832,193	St. Clair Fire Protection District	444,196
Clark County Ambulance District	285,504	St. Clair Ambulance District	443,144	Smithville Area Fire Protection District	576,853
Cole Camp Ambulance District	131,391	St. James Ambulance District	336,398	SNI Valley Fire Protection District	673,129
Cooper County Ambulance District	462,798	St. Francois County Ambulance District	3,954,823	S Metropolitan Fire Protection District	1,555,966
Dade County Ambulance District	255,018	Ste. Genevieve County Ambulance District	858,192	Southern Stone Fire District	1,987,698
Gerald Area Ambulance District	185,896	Steelville Ambulance District	206,865	Sullivan Fire Protection District	1,100,798
Hermann Area Ambulance District	397,552	Taney County Ambulance District	4,067,586	Union Fire Protection District	1,155,156
Iron County Ambulance District	445,589	Tri-County Ambulance District	337,919	Total Fire Protection Districts:	\$ <u>19,686,411</u>
Joachim Plattin Ambulance District	3,002,503	Union Ambulance District	1,161,982	Hospital Districts	
Lewis County Ambulance District	305,362	VanFar Ambulance District	144,590	Iron County Hospital District	\$ <u>586,903</u>
Lincoln County Ambulance District	2,729,213	Valle Ambulance District	1,113,670	Public Library Districts	
Linn County Ambulance District	600,367	Warsaw Lincoln Ambulance District	721,719	Caruthersville Municipal Library District	198,412
Maries Osage Ambulance District	192,917	Washington Area Ambulance District	1,857,104	Cedar County Public Library District	254,136
Marion County Ambulance District	2,145,875	Washington County Ambulance District	806,187	Poplar Bluff Public Library District	1,266,220
Meramec Ambulance District	852,154	Total Ambulance Districts:	\$ <u>57,995,103</u>	Total Public Library Districts	\$ <u>1,718,768</u>
Mid-Missouri Ambulance District	1,476,331	Emergency Service Districts		Regional Jail Districts	
Miller County Ambulance District	1,410,194	Christian County EMG Service	\$ 2,081,358	Daviess/Dekalb RJD	\$ <u>1,087,843</u>
Monroe City Ambulance District	228,264	Jefferson County EMG Service	9,284,644	Regional Recreation District	
New Haven Ambulance District	174,727	Macon County EMG Service	584,469	Boone County Fairground RRD	\$ <u>14,046</u>
New Madrid County Ambulance District	1,430,761	Moniteau County EMG Service	807,610	Tourism Community Districts	
Nodaway County Ambulance District	1,161,780	Stoddard County EMG Service	545,533	Branson/Lakes Area TCED	\$ <u>8,393,574</u>
Noel T. Adams Ambulance District	483,187	Warren County EMG Service	1,551,997	Zoological Districts	
North Crawford County Ambulance District	722,902	Total Emergency Service Districts:	\$ <u>14,855,612</u>	Kansas City Zoological District	\$ <u>17,824,419</u>
North Jefferson County Ambulance District	1,461,309				

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
<i>(continued from previous page)</i>					
Transportation Development Districts		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
39th Street TDD	\$ 1,010,818	Briarcliff Parkway Highway 9 TDD	\$ 94,972	Douglas Square TDD	\$ 172,834
71 Highway and 150 Highway TDD	64,941	Bridgeton NWP TDD	94,060	Douglas Station TDD	81,503
210 Highway TDD	235,352	Broadway Carrie TDD	67,167	East Gateway TDD	1,599
212 S Grand TDD	52,113	Broadway Fairview TDD	339,506	East-West Arterial TDD	681
370 MO Bottom Taussig TDD	359,614	Broadway Hotel TDD	401,600	Ehrhardt Properties TDD	56,073
620 Market TDD	e	CB5421 5975 TDD	227,889	Elm Grove TDD	42,929
705 Olive	e	Centene Plaza TDD	108,113	Euclid Buckingham TDD	e
1030 Woodcrest Terrace Dr	e	Centennial Railroad TDD	6,722	Eureka Commercial Pk TDD	11,725
1200 Main South Loop TDD	1,014,541	Centerstate TDD	302,488	Eureka Old Town TDD	41,912
1225 Washington TDD	71,716	Cheshire TDD	86,515	Farris Family TDD	94,208
1717 Market Place TDD	141,751	Chesterfield Valley TDD	2,950,563	Fenton Crossing TDD	34
1831/2000 Sidney Street TDD	e	City Hospital Laundry TDD	e	Francis Place TDD	242,163
2118 Chouteau TDD	e	City Hospital Powerhouse	e	Fulton South Business 54 TDD	54,542
10700 Pear Tree Lane TDD	233,574	Clarkson Kehr Mill TDD	e	Glenstone and East Kearney TDD	e
12796 Manchester Road TDD	e	College Station TDD	26,236	Gravois Bluffs TDD	2,957,625
Adams Farm TDD	1,269,975	Columbia Mall TDD	658,586	Grindstone Plaza TDD	677,015
Arnold Retail Corr TDD	2,924,416	Commons of Hazel Hill TDD	583	Hampton/Berthold TDD	e
Ballpark Village TDD	222,236	Conley Road TDD	2,664,006	Hanley Eager Road TDD	459,475
Ballwin Town Center TDD	109,787	Cornerstone Pointe TDD	e	Hanley Road Corridor TDD	6,212,788
Belton-Cass Regional TDD	966,785	Coronado Drive TDD	514,043	Hanley Station TDD	106,853
Belton Raymore Inter TDD	e	Country Club Plaza TDD	1,171,913	Harrisonville Brookhart	e
Belton Town Centre TDD	960,471	Crackerneck Creek TDD	429,020	Harrisonville Market PL A TDD	e
Big Bend Crossing TDD	164,856	Cross Creek TDD	54,085	Harrisonville Market PL B TDD	54,250
Blue Ridge Town Centre TDD	e	Crestwood Point TDD	e	Harrisonville Towne Center TDD	131,918
Boonville Riverfront TDD	40,817	Crowne Plaza TDD	48,603	Harry Truman Drive TDD	e
Boscherts Landing TDD	53,576	Dardenne Town Square TDD	327,338	Hawk Ridge TDD	1,302,138
Bowman TDD	e	Des Peres Corners TDD	515,597	Hawthorne Development TDD	540,037
Branson Landing TDD	1,244,692	Dierbergs Des Peres TDD	e	Highlands TDD	62,280
Brentwood Blvd/Clayton Rd	e	Dierbergs Osage Beach TDD	270,731	Highway 21 TDD	e
Brentwood/Eager TDD	e	Discovery Park	e	Highway 61 State Highway U TDD	e

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)			
Highway 71 and 291 Partner Prog. TDD	\$ 1,114,466	Mark Twain Mall TDD	\$ 669,750	Pershall Road TDD	\$ e
Highway 141/67 TDD	54,567	Market at McKnight 1 TDD	262,372	Platte County MO S 1 TDD	1,178,511
Highway 367 and Parker Road TDD	43,715	Meadows TDD	434,738	Platte County MO S II TDD	261,848
Horseshoe Bend Ped TDD	102,263	Megan Shoppe's TDD	e	Platte Valley Plaza TDD	36,066
Hospital Interchange TDD	e	Meramec Sta and Highway 141 TDD	194,264	Poplar Bluff Regional TDD	3,380,291
Hutchings Farm TDD	37,968	Merchants Laclede TDD	e	Prewitt Point TDD	796,615
I-44 and Highway 47 Triangle TDD	92,534	Mexico Road TDD	228,838	Railway Exchange Building TDD	e
I-49 & 275th Street TDD	e	Mid Rivers N TDD	138,737	Raintree Lake Village TDD	56,473
I-70 and Adams Dairy Parkway TDD	380,745	Missouri Bottom Road TDD	e	Raintree North TDD	142,571
I-470 and 350 TDD	1,356,368	Move Rolla Regional TDD	3,141,172	Raytown Highway 350 TDD	81,626
I-470 Western Gateway TDD	814,149	Neosho TDD	622,285	Residence Inn St. Louis Downtown TDD	72,972
Inter St Plaza N Town Village TDD	693,590	New Longview TDD	121,457	Ridgecrest TDD	20,937
KC Downtown Streetcar TDD	6,701,758	Newco TDD	615,375	Rock Bridge Center TDD	356,775
Kingsmill TDD	e	North Outer Forty TDD	343,522	Salt Lick Road TDD	236,042
Koch Plaza TDD	81,816	Northwoods TDD	e	Seven Trails Drive TDD	55,900
Lake of the Woods TDD	150,832	Oak Grove TDD	318,735	Shoal Creek Pky/N Oak TRF	47,614
Laurel TDD	e	OHM Woodson Terrace TDD	25,687	Shoppe's at Cross Keys TDD	750,145
Liberty Commons TDD Liberty	314,290	Old Dorsett Road TDD	103,621	Shoppe's at Hilltop TDD	e
Lindbergh E Concord TDD	e	Olive Boulevard TDD	568,718	Shoppe's at Stadium TDD	646,843
Loop Trolley TDD	809,856	Olive Graeser TDD	91,576	Shoppe's Old Webster TDD	20,830
Lormil Heights TDD	e	Osage Station TDD	12,464	South K TDD	e
Lucas and Hunt Chandler TDD	e	Ozark Centre TDD	1,176,335	Southtown TDD	123,809
M150 and 135th Street TDD	640,139	Park Hills TDD	33,558	South Manchester TDD	232,620
Magnolia TDD	e	Park Plaza TDD	e	St. Charles Riverfront TDD	276,579
Manchester Highlands TDD	1,521,050	Parkville Commons TDD	453,546	St. Charles Rock Road TDD	611,955

See page 92 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	
(continued from previous page)					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		School Districts	
St. Cyr Road TDD	\$ e	Washington Avenue TDD	\$ 7,512		County Stock (b,d)
St. John Crossing TDD	52,100	Wentzville TDD	473,166	Cameron R-1 School District	\$ 49,920
St. John's Church Road TDD	880,329	Wentzville II TDD	62,083	Center School District	254,936
St. Joseph Gateway TDD	e	Wentzville III TDD	170,054	Columbia Board of Education	83,684
St. Louis Convention Center Hotel TDD	522,908	Wentzville Parkway 1 TDD	195,531	Ferguson-Florissant School District	48,406
				Jefferson City School District	3,641,306
St. Louis Food Hub TDD	e	Westport Plaza TDD	606,498		
Stadium Corridor A TDD	308,920	Winghaven TDD	<u>169,295</u>	Kansas City School District	1,530,077
Station Plaza TDD	52,252			Parkway School District	960,107
Stone Ridge TDD	658,692	Total Transportation Develop. Districts:	\$ <u>76,566,025</u>	Pattonville School District	76,849
Strother Interchange TDD	255,884	(Total Memorandum Only)		Rockwood School District	66,645
				Springfield R-12 School District	<u>154,795</u>
Toad Cove Complex TDD	e			Total School Districts:	\$ <u>6,866,723</u>
Toad Cove Resort TDD	e			(Total Memorandum Only)	
Tower TDD	11,704				
Town and Country Cross TDD	651,871				
Town and Country Village TDD	47,371				
Tracy Highlands TDD	e				
Tremont Square TDD	68,105				
Truman Boulevard TDD	53,600				
Truman's Marketplace TDD	141,468				
Tuileries Plaza TDD	281,947				
Union Station TDD	388,415				
University Place TDD	19,832				
US Hwy 36 Int 72 Corr TDD	4,888				
US Hwy 50/63 Cityview TDD	589,484				
US Hwy 65 Truman Dam TDD	231,292				

See page 92 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)				Community Improvement Districts (Continued)			
Community Improvement Districts				Community Improvement Districts (Continued)			
3 Trails Village CID	\$ e	e	0	1831/2000 Sidney Street	\$ e	841	841
9 Highway Corridor CID	141,677	1,413	143,090	2017 Chouteau CID	e	2,593	2,593
9th and Central CID	e	e	0	2317 Belt CID	e		0
12th and Wyandotte CID	400,477	25,526	426,003	2350 South Grand CID	e	e	0
14th and Market CID	1,424,198	24,870	1,449,067	4840 CID	160,423	3,043	163,465
23rd and Sterling CID	e		0	5050 Main CID	25,549	163	25,712
25 North Central CID	e	e	0	8750 Manchester Road CID	58,293	6,205	64,498
39th Street CID	187,625	3,964	191,589	10100 Watson Road CID	e	e	0
51st & Oak CID	e	2,456	2,456	10700 Pear Tree Lane CID	233,574	1,236	234,810
58 Highway Regional Market CID	143,183	2,549	145,732	Adie/St. Charles Rock Road CID	34,398	237	34,635
63 Bypass CID	54,435	2,143	56,578	Affton Plaza CID	55,488		55,488
76 Entertainment CID	413,392	8,688	422,080	Airport Plaza CID	74,618		74,618
210 Highway CID	235,350		235,350	Antioch Center CID	485,143		485,143
211th Street CID	2,199		2,199	Arrowhead CID	167,326	2,002	169,327
212 S. Grand CID	52,113	2,258	54,371	Arrowhead Centre CID	e		0
501 South Main Street CID	e	e	0	Auto Plaza CID	e	860	860
510 Rangeline CID	e		0	Ballpark Village CID	260,345	1,590	261,935
620 Market CID		3,766	3,766	Baltimore Commons CID	e	1,890	1,890
705 Olive CID	e	e	0	Bear Creek CID	401,597		401,597
740 NW Blue Parkway CID	e	e	0	Beck Road & Belt Highway CID	e	213	213
840 E Taylor CID	64,701	2,748	67,449	Belleau CID	57,213	22,656	79,869
901 South 291 CID	e	e	0	Berkeley Northpark CID	e	674	674
1030 Woodcrest Terrace Drive CID	e		0	Bethany 136 CID	43,509	735	44,244
1100 Washington Ave CID	e	100	100	Big Spring Plaza CID	53,807	3,970	57,776
1111 Grand CID	e	317	317	Biltmore East CID	94,335	1,112	95,447
1133 Washington Ave CID	e		0	Black Mountain CID	50,334		50,334
1201 Washington CID	6,236	1,008	7,243	Blue Jay Crossing CID	161,748	683	162,431
1225 Washington CID	71,716	91	71,807	Blue Parkway & Colbern Road	e		0
1601 S. Jefferson CID	e	e	0	Branson Hills CID	984,876		984,876
1705 Broadway CID	e		0	Branson Hills Infra Fac CID	99,067		99,067

See page 92 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Brentwood Blvd/Clayton Rd	\$ e	633	633	Crestwood Square CID	\$ 76,354	1,529	77,883
Brentwood Center N/S CID	189,596		189,596	Crossings CID	111,976	4,323	116,299
Bridgeton NWP CID	94,060	2,460	96,519	Crossings at Richmond Heights CID	49,143	5,734	54,877
Bridgewood Plaza CID	11,285		11,285	Crossroads Shopping Center CID	68,886	1,213	70,100
Brookside CID	398,884	8,278	407,162	Crowne Plaza CID	48,603		48,603
Broadway Area CID	409,190		409,190	Cupples Station Blding 9	e	7,768	7,768
Broadway Hotel CID	401,600	5,817	407,417	CWE Business CID	808,787	63,318	872,105
Bryan Road CID	33,757	242	33,999	Daniele CID	e	347	347
Brywood Centre CID	231,943	4,233	236,176	Deerbrook Marketplace CID	e	e	0
Business Loop CID	291,533	9,901	301,433	Deer Creek Center CID	244,132	1,390	245,523
Caledonia CID	20,869	1,727	22,596	Delmar/Delcrest CID	e		0
Cape Dogwood CID	e	e	0	Ditzler CID	e	1,104	1,104
Capital Mall CID	725,198	9,458	734,656	Downtown CID	611,377	16,784	628,161
Carrie Ave CID	e		0	Downtown Cape Girardeau	168,549		168,549
Center at Kenrick Plaza CID	154,486		154,486	Downtown Excelsior SPGS	36,068	265	36,333
Chambers West Florissant CID	67,051	111	67,162	Downtown Lee's Summit CID	407,516	9,900	417,416
Cheshire Annex CID	e	1,830	1,830	Downtown Moberly CID	45,454	235	45,689
Cheshire CID	48,760	2,199	50,959	Downtown Springfield CID	340,769	9,248	350,017
Chesterfield Blue Valley	1,336,124	34,796	1,370,921	Eagles Landing CID	103,573	2,160	105,733
Cherokee Street Community Improvement District	188,387	508	188,896	East Ashland Plaza CID	e	678	678
Chouteau Crossing CID	e	467	467	East Hills CID	509,423	10,328	519,750
City Hospital Powerhouse	e	e	0	East Main & Highway 47 CID	68,908	4,517	73,425
City Hospital RPA2 PHASE 1 CID	e	770	770	East Osage CID	150,112	1,300	151,413
College Station CID	26,606		26,606	Edgewood Farms CID	e	2,403	2,403
Colonial Marketplace CID	283,686		283,686	Ellisville Marketplace	102,170	7,225	109,395
Commercial St CID	37,817	6,272	44,088	Ellsinore Herren Ave CID	e		0
Cook Crossings CID	236,283		236,283	Elm and 370 CID	23,375	7,487	30,862
Cozens MLK Grand CID	39,168	1,313	40,481	Elms Hotel CID	69,133	1,172	70,305
Crackerneck Center CID	e		0	Euclid South CID	527,275	5,974	533,249
Creekwood Commons CID	482,947	3,071	486,018	Eureka Pointe CID	48,656		48,656

See page 92 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Eureka South I-44 CID	\$	2	2	Highway 50 & Todd George CID	\$ 155,713	228	155,941
Fall Creek CID		e	0	Highway 58 and Dean Avenue CID	44,335	2,026	46,361
Flintlock Plaza CID	97,895	2,090	99,984	Highway 61 CID	e	989	989
Flintlock Shoppes CID	272,616	5,877	278,493	Highway 100 CID	e	2,509	2,509
Flori Drive CID	69,201	627	69,829	Highway 166 CID	e		0
Forsyth Associates CID	79,004		79,004	Highway 350 CID	619,854	3,037	622,891
Fountain Lakes Commerce Center North CID	e	e	0	Highway J and 17th Street CID	e		0
Fountain Lakes Comm Center	e		0	Hilltop CID	973,919		973,919
Fountain Plaza CID	155,073	11,628	166,701	Hilltop Village Center CID	59,301	2,059	61,360
Fountains CID	54,348		54,348	Historic Downtown Branson CID	483,504		483,504
Foxwood Village CID	e		0	Historic Downtown Liberty	92,269	717	92,986
Franklin Street CID	e	e	0	Hope Valley CID	114,511	5,920	120,431
Galaxy West CID	e	693	693	I-470 Square CID	130,396		130,396
Georgian Square CID	e	813	813	Independence Avenue CID	891,259	9,964	901,223
Glenstone Marketplace CID	e	9,028	9,028	Independence Event Center CID	6,637,570		6,637,570
Grain Valley Marketplace	275,926	2,929	278,855	Intercontinental CID	e	6,294	6,294
Grand Center Area Two CID	47,322	e	47,322	James River Commons CID	1,399,448	9,188	1,408,636
Grandview Crossing CID	29,809	21,007	50,815	Jennings Station Road CID	e		0
Grandview Village CID	e		0	Jeter Farm CID	e	170	170
Grant Center CID	48,937	183	49,120	KC International Airport CID	764,773	154,017	918,790
Green Trails CID	92,221		92,221	Kearney West Side CID	88,089		88,089
Greenview CID	25,268		25,268	Kelly Town Plaza CID	4,448	7,164	11,611
Grove CID	272,769	7,351	280,120	Kenrick Plaza CID	653,122	1,702	654,824
Hadley Township South 2 CID	184,390		184,390	Kirkwood Square CID	e	e	0
Hail Ridge CID	e		0	Laclede Landing CID	61,250	3,676	64,927
Hampton/Berthold CID	e	e	0	Lafayette Center CID	301,507		301,507
Hayti Ventures CID	e	173	173	Lake Lotawana CID	10,181	1,666	11,847
Hazelwood Commerce Center CID	3,023	4,847	7,870	Landing Mall CID	100,722	3,931	104,653
High Ridge Commons CID	785,904		785,904	Landing River Center CID	e		0
Highlandville CID	e		0	Langsford Plaza CID	38,023	1,878	39,901

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Laurel CID	\$ e		0	Missouri Bottom Road CID	\$ e	e	0
Lebanon Marketplace CID	30,732		30,732	Moberly Crossings CID	29,217	1,821	31,037
Leerjak CID	e	e	0	Monett Marketplace CID	e		0
Lemay CID	77,779		77,779	Mountain Farm CID	e	13,397	13,397
Liberty Commons St. Robert CID	113,397		113,397	NWP CID	231,487	1,604	233,091
Liberty Commons Liberty CID	514,164	5,497	519,662	Noland Fashion Square CID	146,293	1,536	147,829
Liberty Corners CID	249,758	2,743	252,500	Noland Road CID	1,454,209		1,454,209
Liberty Triangle CID	1,002,446	12,500	1,014,946	North 763 CID	25,734		25,734
Liberty Tri Shop Center CID	140,303	1,231	141,533	North Baltimore Street CID	e		0
Lincoln Crossing CID	79,737	9,583	89,320	North Broadway Carrie CID	e	681	681
Linwood Shopping Center CID	e	e	0	N County Festival Square	198,926	571	199,496
Logan Estates CID		508	508	North Oak Village CID	337,436	13,706	351,142
Loughborough Commons CID	630,139		630,139	North Oaks Plaza Shopping Center CID	122,148	1,000	123,148
Magnolia CID	e	3,393	3,393	Northmoor Associates CID	11,057	e	11,057
Manchester Ballas CID	1,855,518	40,269	1,895,786	Northpark Lane CID	1,030,317	14,656	1,044,973
Manchester Lindbergh SE CID	e	e	0	Northwest Area CID	75,151	4,604	79,755
Maple Valley Plaza CID	69,769	1,085	70,854	Oak Barry CID	374,241	1,178	375,418
Market at McKnight CID	262,321	3,025	265,346	Oaks at Woods Chapel CID	e	5,563	5,563
Martketplace Shopping Center CID	e		0	O'Fallon Retail Walk CID	256,928	992	257,920
Martin City CID	329,903	11,940	341,843	OHM Woodson Terrace Commu	25,687	2,029	27,716
Mary Mart CID	26,595	1,433	28,028	Old Dorsett Road CID	103,621	1,921	105,542
Mayfair Plaza CID	87,430	3,711	91,141	Old Foundation CID	81,882	7,064	88,946
McCroskey Street CID	37,407	3,560	40,967	Old Town Cottleville CID	123,511	2,022	125,533
McNutt Road Corridor CID	433,082		433,082	Orpheum Theatre CID	e		0
Meadowbrook Village CID	59,102	3,218	62,320	Osage Commercial Area CID	183,083	774	183,857
Metro N Square And Common	108,843	4,373	113,216	Ozora CID	e		0
Metro North Crossing CID	e	317	317	Ozark Hills CID	e	e	0
Midwest Plaza CID	12,695		12,695	Paddock Forest CID	67,298	2,432	69,730
Miner Gateway CID	e	2,342	2,342	Park Pacific CID	24,166	138	24,304
Mineral Area CID	141,070	2,331	143,401	Parkville Market Place CID	e	e	0

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Parkville Martket Place 2 CID	\$ e	e	0	Shoppes at Kearney CID	\$ 377,534	2,551	380,085
Parkville Old Towne Market CID	61,320	1,215	62,535	Shoppes of Mid Rivers CID	466,280	3,686	469,965
Peachtree CID	8,068	3,449	11,518	Shops on Blue Parkway CID	137,345	2,812	140,157
Peach Tree CID	e		0	Shops at James River CID	123,439		123,439
Performing Arts CID	163,549	24,858	188,407	Skelly CID	52,366	6,349	58,715
Pershing and Grand CID	576,695	7,729	584,423	Soda Fountain Square CID	20,537	1,141	21,677
Phoenix Center I CID	372,844		372,844	South 63 Corridor CID	78,961		78,961
Phoenix Center II CID	498,899		498,899	South 160 CID	146,525		146,525
Pine Tree CID	e		0	South Grand CID	131,661	2,837	134,499
Platte City Market CID	e	1,183	1,183	South Highway 67 CID	e		0
Plattner CID	e		0	Southdale Center CID	54,778	277	55,054
Plaza at Noah's Ark CID	528,171	8,106	536,277	Southern Hills CID	570,884		570,884
Plaza East CID	107,474	850	108,323	Southtowne CID	282,072	8,984	291,056
Plaza on Blvd Jennings CID	152,113	334	152,446	Springdale CID	e	39,432	39,432
Railway Exchange Building CID	20,350	8,190	28,540	Springfield Plaza CID	70,730	7,928	78,658
Raintree 150 Center CID	32,425		32,425	St. Charles Riverfront CID	276,604	52,770	329,374
Raymore Galleria CID	82,262		82,262	St. Charles Rock Road CID	154,932	2,269	157,202
Raytown Crossing Center CID	e	e	0	St. Joseph Downtown CID	65,078		65,078
Raytown Square CID	169,469	402	169,872	St. Louis Convention Center Hotel 3 CID	522,910		522,910
Red Bridge CID	46,732	142	46,874	St. Louis Ice Center CID	106,537		106,537
Red Bridge Shopping Center CID	67,420	230	67,650	St. Peters Hotel CID	e	e	0
Residence Inn Downtown/St. Louis CID	72,972	22,783	95,755	State Line Shoping Center CID	66,205	1,458	67,663
Richardson Crossing CID	19,334	405	19,740	Stateline CID	e		0
Ridgecrest CID	20,937	4,109	25,046	Strafford Plaza CID	e		0
Ritter Plaza CID	e	613	613	Stoneybrooke CID	209,913	2,568	212,481
Riverfront Hotel CID	528,072	8,968	537,040	SueMandy Drive 1 CID	89,880	699	90,578
Riverside Gateway Crossing	125,235	6,224	131,459	SueMandy Drive 2 CID	139,517	738	140,254
Rogers Plaza CID	e	e	0	SueMandy Mid Rivers CID	1,054,234	14,751	1,068,985
Rt. 141 Marshall Road CID	e	746	746	Sullivan Marketplace CID	34,689	733	35,422
SCZ Development District Inc. CID	e		0	Summit Fair CID	802,697		802,697

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)		
(continued from previous page)									
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)					
Sunnen Station CID	\$	e	e	0	Villages CID	\$	240,325	985	241,311
Sunrise Beach Market Center CID		e		0	Vintage Plaza CID		123,522	1,473	124,995
Sunrise Farms CID		132	290	422	Waldo CID		604,558	7,584	612,142
Sunset Plaza CID		e		0	Ward Parkway Shop Center CID		1,627,791	26,640	1,654,431
Sycamore Street CID		e		0	Warrenton Commons CID		e	e	0
Syndicate Trust CID		e	360	360	Waterbury Storm Water CID		32,396	9,668	42,064
Telegraph Crossing North		54,129	1,684	55,813	Watson-Laclede Station Road CID		40,350	295	40,646
The Commons CID		49,628		49,628	Watts Mill CID		82,301	436	82,737
The Crossing CID		e	e	0	Wentzville Bluffs CID		199,629	5,314	204,943
Tiffany Landing CID		e	e	0	West Clay Extension CID		362,444		362,444
Toad Cove Resort CID		e		0	West Pearce CID		e	e	0
Tori Pines Commons CID		2,318	5,334	7,652	Westgate CID		58,638		58,638
Town and Country Village CID		47,371	1,024	48,395	Westport CID		469,575	7,074	476,649
Town Plaza CID		182,768	9,719	192,487	Westport Plaza 1 CID		606,498	20,570	627,068
Troost Avenue CID		235,348	1,933	237,280	Westport Plaza II CID		e	e	0
Truman's Marketplace CID		424,405		424,405	White Oak CID		e	1,557	1,557
Truman Road CID		123,414	1,198	124,612	Wilson Creek Market Place CID		236	1,034	1,270
Truman Village CID			3,157	3,157	Windsor Place CID		30,328	286	30,614
Tucker and Cass CID		e	e	0	Y Highway Market Place		e	2,934	2,934
Tuscany Village Project 1		e	e	0	Zumbehil Road/Hwy 94 CID		24,402	1,659	26,061
Twin City Mall CID		147,098		147,098	Total Community Improvement Districts	\$	60,647,394	1,248,815	61,896,210
Twin Creeks Center CID		189,906		189,906	(Total Memorandum Only)				
TXRH CID		e	e	0	Port Improvement Districts				
Union CID		34,882	747	35,628	Kansas City, MO District 1 PID	\$	10,942	5,396	16,338
Union Station CID		388,573	9,184	397,758	Kansas City, MO District 2 PID		e	44,079	44,079
Uptown CID		70,537	3,499	74,036	Kansas City MO District 3 PID		46,998	6,214	53,212
Veteran's Memorial Parkway CID		41,285	406	41,691	Kansas City MO District 4 PID		e	584	584
Viaduct Commercial Area CID		63,870	693	64,563	St. Louis County PID		58,334		58,334
Victoria Crossings CID		e	262	262	Total Port Improvement Districts:	\$	116,274	56,274	172,548
Viking Conference Center CID		87,195	1,087	88,282	(Total Memorandum Only)				

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2019**

(continued from previous page)

**District Totals by Tax Type:
(Totals Memorandum Only)**

Local Sales Tax:	\$ 259,492,371
Local Option Use Tax:	1,305,089
County Stock Tax:	<u>6,866,723</u>
District Totals:	<u>\$ 267,664,183</u>

- (a) See page 13 for a description of local sales tax.
- (b) 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 through 8 and 13, because of a one to twelve 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 collection schedules. These fee collections are shown on pages 27 through 29 and 31 through 35.
- (c) See page 13 for a description of local option use tax.
- (d) See page 117 for a description of county stock insurance included in the Financial Institutions Tax Fund description.
- (e) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the district.

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2019

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, 2019 AND 2018**

(in thousands of dollars)

	2019					2018				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 30,375	30,375	877	28,783	715	30,588	30,388	683	28,510	1,195
Expense and Equipment	4,369	4,369	166	2,874	1,329	6,462	6,462	166	3,056	3,240
Postage	5,245	5,245	157	5,051	37	5,495	5,495	165	5,325	5
Tax Integrated System	8,000	8,000		7,639	361	13,000	13,000		6,288	6,712
County Stock Insurance	136	136		125	11	116	121		121	0
Debt Offset Tax Credits	260	260		69	191	260	260		82	178
Emblem Use Fee Distribution	1	1		1	0	1	1		1	0
Fees to Counties and Collection Agency Fees	2,900	2,900		2,274	626	3,300	3,300		2,431	869
Payment of Dues to the Multistate Tax Commission	212	212	6	206	0	212	212	6	206	0
Payment of Fees to Counties for Liens	275	275		59	216	315	315		152	163
Refunds for Overpayment of Tax	1,661,800	1,661,800		1,346,643	315,157	1,599,100	1,599,100		1,435,056	164,044
General Fund Total	\$ 1,713,573	1,713,573	1,206	1,393,724	318,643	1,658,849	1,658,654	1,020	1,481,228	176,406
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 26	26		21	5	26	26		23	3
Expense and Equipment	2,090	2,090		1,215	875	2,090	2,090		1,268	822
Child Enforcement Collections Fund Total	\$ 2,116	2,116	0	1,236	880	2,116	2,116	0	1,291	825
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 585	585		499	86	577	577		499	78
Expense and Equipment	8	8			8	8	8		2	6
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 594	594	0	500	94	586	586	0	502	84
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164	1,164		561	603	1,164	1,164		1,164	0
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	561	603	1,164	1,164	0	1,164	0
DEPARTMENT OF REVENUE FEDERAL FUND (0132)										
Personal Service	\$ 272	272		132	140	270	270		140	130
Expense and Equipment	3,842	3,842		2,217	1,625	3,842	3,842		2,260	1,582
Department of Revenue Federal Fund Total	\$ 4,114	4,114	0	2,349	1,765	4,112	4,112	0	2,400	1,712

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2019 AND 2018

(in thousands of dollars)

(continued from previous page)

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)

	2019					2018				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 7	7			7	7				7
Expense and Equipment	10	10			10	10				10
Refunds of Specialty Plates	10	10			10	10				10
Department of Revenue Specialty Plate Fund Total	\$ 27	27	0	0	27	27	0	0	0	27

FAIR SHARE FUND (0687)

Refunds of Tobacco and Cigarette Tax	\$ 11	11			11	11				11
Fair Share Fund Total	\$ 11	11	0	0	11	11	0	0	0	11

FEDERAL AND OTHER FUNDS (0279, 0285, 0286, 0569, 0619)

Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 35	16			16	35	35			35
Federal and Other Funds Total	\$ 35	16	0	0	16	35	35	0	0	35

HEALTH INITIATIVES FUND (0275)

Personal Service	\$ 54	54	2	43	9	53	53	2	47	4
Expense and Equipment	4	4			4	4			1	3
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		15	110	125	125			125
Health Initiatives Fund Total	\$ 188	188	2	63	123	187	187	2	53	132

INCOME TAX DESIGNATIONS (0700-0716, 0915, 0987)

Income Tax Designations Distributions	\$ 50	50		23	27	50	50		25	25
Income Tax Designations Fund Total	\$ 50	50	0	23	27	50	50	0	25	25

MOTOR FUEL TAX FUND (0673, 0952)

Refunds for Aviation Trust Fund	\$ 50	50		4	46	50	50		3	47
Distributions of Funds Accruing to the Motor Fuel Tax Fund	195,000	195,000		188,981	6,019	188,000	192,000		188,110	3,890
Motor Fuel Tax Fund Total	\$ 195,050	195,050	0	188,985	6,065	188,050	192,050	0	188,113	3,937

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2019 AND 2018

(in thousands of dollars)

	2019					2018				
	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)										
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 668	668		571	97	661	661		565	96
Expense and Equipment	274	274		68	206	274	274		54	220
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	18		18	0	5	5		3	2
Motor Vehicle Commission Fund Total	\$ 991	1,004	0	701	303	984	984	0	666	318
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 35	35		16	19	35	35		27	8
Expense and Equipment	3	3			3	3	3			3
Petroleum Inspection Fund Total	\$ 38	38	0	16	22	38	38	0	27	11
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 29	29		28	1	28	28		28	0
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 30	30	0	28	2	29	29	0	28	1
PORT AUTHORITY AIM ZONE FUND (583)										
Port Aim Zones	\$ 100	100			100					0
Petroleum Storage Tank Insurance Fund Total	\$ 100	100	0	0	100	0	0	0	0	0
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 7,457	7,457	204	7,044	209	7,197	7,197	196	6,934	67
Expense and Equipment	4,655	4,655	160	4,014	481	4,336	4,336	150	4,032	154
Postage	2,171	2,171	65	2,106	0	2,171	2,171	65	2,106	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291	2,291		453	1,838	2,291	2,291		401	1,890
Refunds of Motor Fuel Tax	16,814	16,814		11,827	4,987	10,914	16,114		11,283	4,831
State Highways and Transportation Department Fund Total	\$ 33,388	33,388	429	25,444	7,515	26,909	32,109	411	24,756	6,942

(continued on next page)

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2019 AND 2018**

(in thousands of dollars)

	2019					2018					
	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)											
STATE SCHOOL MONEY FUND (0616)											
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$		6	6	0						
Refunds of Tobacco and Cigarette Tax		25	25	1	24	25	25			25	
State School Money Fund Total	\$	25	31	0	7	25	25	0	0	25	
TOBACCO CONTROL ENFORCEMENT (0984)											
Personal Service	\$	42	42		42	42	42			42	
Expense and Equipment		3	3	3	0	3	3			3	
Tobacco Control Enforcement Fund Total	\$	45	45	0	3	45	45	0	0	45	
WORKERS' COMPENSATION FUND (0652)											
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$	2,000	2,000	251	1,749	2,000	2,000		52	1,948	
Workers' Compensation Fund Total	\$	2,000	2,000	0	251	2,000	2,000	0	52	1,948	
TOTAL BUDGETED GOVERNMENTAL FUNDS	\$	<u>1,953,539</u>	<u>1,953,539</u>	<u>1,637</u>	<u>1,613,891</u>	<u>338,011</u>	<u>1,885,217</u>	<u>1,894,222</u>	<u>1,433</u>	<u>1,700,305</u>	<u>192,484</u>

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2010 - 2019)**

(in thousands of dollars)

	2019 (a)	2018 (a)	2017 (a)	2016 (a)	2015 (a)	2014 (a)	2013 (a)	2012	2011	2010
Travel	\$ 179	144	151	197	197	195	177	211	185	233
Fuel and Utilities										
Supplies	10,265	11,532	12,958	12,506	12,059	11,765	11,155	10,793	12,342	11,040
Professional Development	528	433	371	396	340	319	363	315	278	267
Communication Services and Supplies	641	615	643	710	700	718	664	719	659	636
Professional Services	14,491	13,351	14,834	16,298	16,273	34,392	22,036	9,389	9,445	8,830
Maintenance and Repair Services	621	226	233	287	281	236	594	481	432	446
Computer Equipment	327	61	1	258	53	283	317	126	342	85
Office Equipment	170	100	537	118	298	453	77	99	209	44
Other Equipment	389	694	206	265	779	491	140	285	57	48
Property\Lease\Rental	124	50	12	6	11	11	17	31	19	106
Other Expenses	41	26	9	6	5	4	4	10	7	7
Total	\$ 27,776	27,232	29,955	31,047	30,996	48,867	35,544	22,459	23,975	21,742

(a) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, \$8 million in Fiscal Year 2016, \$7 million in Fiscal Year 2017, \$6 million in Fiscal Year 2018 and \$8 million in Fiscal Year 2019 for an integrated tax system.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2010-2019**

(in thousands of dollars)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Administration Division										
Personal Service	\$ 3,546	3,519	3,475	3,340	3,338	3,234	3,507	3,431	3,743	4,040
Expense and Equipment	<u>10,932</u>	<u>11,292</u>	<u>11,358</u>	<u>11,568</u>	<u>11,900</u>	<u>11,499</u>	<u>11,712</u>	<u>10,968</u>	<u>12,162</u>	<u>10,878</u>
Total	\$ <u>14,478</u>	<u>14,811</u>	<u>14,833</u>	<u>14,908</u>	<u>15,238</u>	<u>14,733</u>	<u>15,219</u>	<u>14,399</u>	<u>15,905</u>	<u>14,918</u>
Legal Services Division										
Personal Service	\$ 3,943	3,976	4,100	3,953	3,814	3,755	3,718	3,646	3,719	3,787
Expense and Equipment	<u>348</u>	<u>344</u>	<u>325</u>	<u>326</u>	<u>334</u>	<u>406</u>	<u>403</u>	<u>381</u>	<u>358</u>	<u>331</u>
Total	\$ <u>4,291</u>	<u>4,320</u>	<u>4,425</u>	<u>4,279</u>	<u>4,148</u>	<u>4,161</u>	<u>4,121</u>	<u>4,027</u>	<u>4,077</u>	<u>4,118</u>
Motor Vehicle and Driver Licensing Division										
Personal Service	\$ 8,971	8,794	8,830	8,473	8,484	8,174	8,812	8,081	8,317	8,878
Expense and Equipment	<u>4,462</u>	<u>5,161</u>	<u>5,652</u>	<u>5,869</u>	<u>5,592</u>	<u>5,889</u>	<u>6,399</u>	<u>5,823</u>	<u>6,213</u>	<u>5,782</u>
Total	\$ <u>13,433</u>	<u>13,955</u>	<u>14,482</u>	<u>14,342</u>	<u>14,076</u>	<u>14,063</u>	<u>15,211</u>	<u>13,904</u>	<u>14,530</u>	<u>14,660</u>
Taxation Division										
Personal Service	\$ 20,679	20,485	20,592	20,478	20,400	21,465	20,617	20,912	20,562	20,532
Expense and Equipment	1,856	1,358	1,892	1,974	1,511	1,592	1,551	2,008	2,365	1,961
Tax Integrated System	7,639	6,288	7,473	7,903	8,293	25,835	12,000			
Fees to Counties and Collection Agency Fees	2,274	2,431	2,768	2,926	2,952	3,223	3,065	2,693	2,343	2,415
Payment of Fees to Counties for Liens	59	152	281	275	264	273	264	428	376	225
Multistate Tax Commission Dues	<u>206</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>158</u>	<u>158</u>	<u>150</u>
Total	\$ <u>32,713</u>	<u>30,920</u>	<u>33,212</u>	<u>33,762</u>	<u>33,570</u>	<u>52,538</u>	<u>37,647</u>	<u>26,199</u>	<u>25,804</u>	<u>25,283</u>
Total Personal Service	\$ 37,139	36,774	36,997	36,244	36,036	36,628	36,654	36,070	36,341	37,237
Total Expense and Equipment	<u>27,776</u>	<u>27,232</u>	<u>29,955</u>	<u>31,047</u>	<u>30,996</u>	<u>48,867</u>	<u>35,544</u>	<u>22,459</u>	<u>23,975</u>	<u>21,742</u>
TOTAL EXPENDITURES	\$ <u>64,915</u>	<u>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>	<u>72,198</u>	<u>58,529</u>	<u>60,316</u>	<u>58,979</u>

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2010 - 2019)**

(in thousands of dollars)										
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
	(a)	(a)	(a)	(a)	(a)	(a)	(a)			
General Fund (0101)	\$ 46,886	45,969	48,784	48,933	48,921	66,960	52,674	40,672	41,408	39,756
Child Support Enforcement Collections Fund (0169)	1,236	1,292	1,329	1,366	1,357	1,494	1,753	1,812	1,811	1,820
Conservation Commission Fund (0609)	500	502	517	569	564	534	508	531	500	544
Department of Revenue Federal Fund (0132)	2,349	2,400	2,472	2,533	2,503	2,846	4,271	3,521	3,611	3,331
Department of Revenue Information Fund (0619)							6		682	798
Department of Revenue Specialty Plate (0775)							2			
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)							9		12	12
Federal Budget Stabilization (2000)										90
Health Initiatives Fund (0275)	49	53	54	58	54	50	50	64	56	54
Motor Vehicle Commission Fund (0588)	684	663	686	781	605	397	458	370	691	773
Petroleum Inspection Fund (0662)	16	27	28	29	24	23	18	27	30	30
Petroleum Storage Tank Insurance Fund (0585)	28	28	27	26	26	24	25	23	26	25
State Highways and Transportation Department Fund (0644)	13,164	13,072	13,055	12,996	12,978	13,153	12,394	11,509	11,489	11,746
Tobacco Control Enforcement Fund (984)	3					14	30			
Total	\$ <u>64,915</u>	<u>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>	<u>72,198</u>	<u>58,529</u>	<u>60,316</u>	<u>58,979</u>

(a) The Department's Taxation Division expended \$12 million in Fiscal Year 2013, \$26 million in Fiscal Year 2014, \$8 million in Fiscal Year 2015, \$8 million in Fiscal Year 2016, \$7 million in Fiscal Year 2017, \$6 million in Fiscal Year 2018, and \$8 million in Fiscal Year 2019 for an integrated tax system.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2010 - 2019)**

(in thousands of dollars)

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Refunds for Overpayment of Tax	\$ 1,346,643	1,435,055	1,415,657	1,404,699	1,222,501	1,278,422	1,178,920	1,278,159	1,336,625	1,468,754
Appropriated Tax Credits			291	363						
County Stock Insurance Tax	125	121	115	114	103	82	203	644	1,135	1,295
Refunds for Aviation Trust Fund	4	3	2	6	6	20	4	9	6	5
Distribution of Funds Accruing to the Motor Fuel Tax Fund	188,981	188,109	188,000	185,676	185,263	178,451	177,321	180,130	183,887	182,147
Distribution of Income Tax Check-offs	23	25	26	36	35	33	25	32	34	39
Distribution of Homestead Preservation Tax Credit									774	2,489
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	453	401	474	448	404	850	1,552	1,561	1,335	1,309
Refunds of Tobacco and Cigarette Tax	16		39	20	21	50	27	20	146	20
Refunds of Motor Fuel Tax	11,827	11,283	14,702	10,047	10,578	9,119	7,838	10,031	10,237	10,559
Refunds of Fees Credited to Motor Vehicle Commission Fund	18	3	2	4	4	3	6	3	6	
Refunds-Overpayment and Errors of the Workers' Compensation Fund	251	52	267	309	118	66	514	244	2,202	505
Refunds-Federal and Other Funds	6					14	18	8	12	13
Refunds-Debt Offset	561	1,164	1,042	907	823	866	893	836	837	359
Debt Offset Tax Credits	69	82	146	69	66	99	211	424	160	260
Refunds of Specialty Plates				5	5		5			
Distribution of Emblem Use Fee	1	1	1	1	1	1	1	1		
Total Program Specific Distributions	\$ 1,548,978	1,636,299	1,620,764	1,602,704	1,419,928	1,468,076	1,367,538	1,472,102	1,537,396	1,667,754

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2019

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



FUND DESCRIPTIONS

STATE FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2019, the Department of Revenue received approximately 68 percent of its operational funding from the General Fund.

AMERICAN RED CROSS TRUST FUND

The American Red Cross Trust Fund, as authorized by Section 143.1013, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department distributes the collections and accrued interest to the American Red Cross semiannually. The provisions of this section sunset on December 31, 2017 and terminated on September 1, 2018.

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals requesting "Fight Terrorism" license plates. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Sections 155.080 and 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 Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

FUND DESCRIPTIONS

BRAIN INJURY FUND

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

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 Department receives appropriations from the fund.

CHILDHOOD LEAD TESTING FUND

The Childhood Lead Testing Fund, as authorized by Sections 701.345 and 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 Department of Health and Senior Services 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 requesting "Children Trust Fund" license plates, 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 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 \$25 to OSCA and request a setoff of an income tax refund.

FUND DESCRIPTIONS

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 Department receives appropriations from this fund.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$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. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system. The fund also receives a portion 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 Department collects on behalf of the state highway patrol's central repository. These fees are for criminal record 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 offsets from a debtor identified by a state agency.

DEPARTMENT OF REVENUE FEDERAL FUND

The Department of Revenue enters into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

FUND DESCRIPTIONS

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Sections 32.067, 181.100 and 610.025 RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds to the State Highways and Transportation Department Fund annually. Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue Fund.

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

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

DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND

The Department of Revenue Warrant Intercept Fund serves as a conduit for intercepted vendor payments for distribution to the proper funds. As authorized by Section 140.855, RSMo the Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

As authorized by Sections 57.278 and 57.280 RSMo, the Deputy Sheriff Salary Supplementation Fund receives from county treasurers a \$10 fee for sheriff service of any summons, writ, subpoena, or other order of the court. The money in the fund is used to supplement the salaries and employer benefits of county deputy sheriffs'.

DEVELOPMENTAL DISABILITIES WAITING LIST EQUITY TRUST FUND

The Developmental Disabilities Waiting List Equity Trust Fund, as authorized by Section 143.1017, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Mental Health uses the funds to provide community services and support to people with developmental disabilities and such person's families who are on the developmental disabilities waiting list and are eligible for but not receiving services. The provisions of this section sunset on December 31, 2017 and terminated on September 1, 2018.

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding. The

FUND DESCRIPTIONS

Department of Public Safety's Highway Patrol Crime Lab uses the funds to fulfill the purposes of the DNA profiling system.

DOMESTIC RELATIONS RESOLUTION FUND

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

ELDERLY HOME-DELIVERED MEALS TRUST FUND

The 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.

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 Department's vendor for recycling the Department's confidential records.

FOSTER CARE AND ADOPTIVE PARENTS RECRUITMENT AND RETENTION FUND

The Foster Care and Adoptive Parents Recruitment and Retention Fund, as authorized by Sections 453.600 and 143.1015, RSMo, receives contributions that individuals or corporations designate on income tax returns, appropriations, gifts, donation, transfers and bequests. The Department of Social Services uses the funds to grant awards to licensed community-based foster care and adoption recruitment programs.

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 Department 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 21 percent tax on the adjusted gross gaming receipts of gambling boats.

FUND DESCRIPTIONS

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 after deduction of six percent for collection costs retained by the seller.

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 Department 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 Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease 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 Department 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 a portion of 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.

INSURANCE DEDICATED FUND

The Insurance Dedicated Fund, as authorized by Sections 374.150, 379.1326 and 379.1412, RSMo, receives 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Fund.

FUND DESCRIPTIONS

JUVENILE JUSTICE FUND

The Juvenile Justice Fund, as authorized by Section 211.435, RSMo, receives a \$2 surcharge for all traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. Monies in the fund are distributed to judicial circuits for the administration of the juvenile justice system.

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 a portion of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Sections 59.319 and 215.034, RSMo, receives a \$3 user fee that county recorders of deeds charge for the recording of any instrument.

MISSOURI LAND SURVEY 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.

MISSOURI MILITARY FAMILY RELIEF FUND

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants or provides other financial assistance or services 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.

MISSOURI NATIONAL GUARD FOUNDATION FUND

The Missouri National Guard Foundation Fund, as authorized by Section 143.1027, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions.

FUND DESCRIPTIONS

The Department distributes the collections and accrued interest to the Missouri National Guard Foundation semiannually.

MISSOURI NATIONAL GUARD TRUST FUND

The Missouri National Guard Trust Fund, as authorized by Sections 41.214, 41.958, and 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.

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. The fee increased to \$5 effective August 28, 2019. The fund also receives \$5 for each bad check prosecuted by the prosecuting attorney or circuit attorney as authorized by Section 570.120, RSMo.

MISSOURI PUBLIC HEALTH SERVICES

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 301.3084, RSMo, receives contributions from individuals requesting "Breast Cancer Awareness" license plates. 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 and breast cancer.

MISSOURI STATE WATER PATROL FUND

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

MISSOURI WORKS COMMUNITY COLLEGE JOB RETENTION TRAINING FUND

The Missouri Works Community College Job Retention Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with a community college district to provide education and training for the retention of jobs. The Department of Economic Development must approve the project agreement.

FUND DESCRIPTIONS

MISSOURI WORKS COMMUNITY COLLEGE NEW JOBS TRAINING FUND

The Missouri Works Community College New Jobs Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with community college districts for training projects. The Department of Economic Development must approve the project agreement.

MODEX FUND

The MODEX Fund, as authorized by Section 488.5320, RSMo, receives 50 percent of charges from cases disposed of by a violations bureau. The Peace Officers Standards and Training Commission uses the money for the operational cost of the Missouri Data Exchange (MODEX) system.

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 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. The fund also receives a \$2.75 fee from applicants for a motorcycle instruction permit, as authorized by Section 302.140, RSMo.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The fund also receives contributions from individuals requesting contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo.

FUND DESCRIPTIONS

The 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.

PEACE OFFICER STANDARDS AND TRAINING COMMISSION FUND

The Peace Officer Standards and Training Commission Fund, as authorized by Sections 488.5336 and 590.178, RSMo, receives a \$1 surcharge from all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state.

PEDIATRIC CANCER TRUST FUND

The Pediatric Cancer Trust Fund, as authorized by Section 143.1026, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to Cure Search for Children's Cancer.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Department 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 Department collects from owners and operators of underground and aboveground storage tanks. The Department receives appropriations from this fund.

PUPPY PROTECTION TRUST FUND

The Puppy Protection Trust Fund, as authorized by Section 143.1014, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Agriculture uses the money to administer the Canine Cruelty Prevention Act. The provisions of this section sunset on December 31, 2017 and terminated on September 1, 2018.

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Sections 192.016 and 453.020, RSMo, receives a \$50 filing fee imposed on individuals petitioning for adoption.

FUND DESCRIPTIONS

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 Sections 595.045 and 595.100, RSMo, receives a portion of a \$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. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system.

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 a \$.50 fee imposed on the purchase of each new tire after deduction of six percent for collection costs retained by the tire retailer.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a portion of 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 a portion of a \$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 receives a maximum of \$250,000 annually. Also, this fund, as

FUND DESCRIPTIONS

authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharge is 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 Department 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 all-terrain vehicles. 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 LEGAL EXPENSE FUND

The State Legal Expense Fund, as authorized by Section 105.711, RSMo, receives transfers from the General Revenue, Conservation, and Transportation funds for claims against state departments or employees. The Department receives an appropriation from this fund.

STATE ROAD BOND FUND

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives 50% of the motor vehicle sales taxes.

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). This fund also receives license fees collected from wholesalers of cigarette or tobacco products as authorized by

FUND DESCRIPTIONS

Section 149.035, RSMo, and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

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 Sections 476.055 and 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.

TAX AMNESTY FUND

The Tax Amnesty Fund, as authorized by Section 32.382, RSMo, received collections from a tax amnesty program administered by the Department from September 1, 2015 through November 30, 2015 for unpaid tax liabilities due on or before December 31, 2014.

TOBACCO CONTROL SPECIAL FUND

The Tobacco Control Special Fund, as authorized by Section 196.1035, RSMo, receives court orders of any profits, gains, gross receipts, or other benefits from violations of Section 196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department receives appropriations from this fund.

VETERANS TRUST FUND

The Veterans Trust Fund, as authorized by Sections 42.135 and 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

The Workers' Compensation Fund, as authorized by Sections 287.690, RSMo, receives insurance tax receipts. The Director of the Division of Workers' Compensation sets the tax rate not to exceed 2 percent on net deposits, net premiums, or net assessments of insurance providers. The fund, as authorized by Sections 287.716 and 287.717, RSMo, also receives an administrative surcharge that is the same as the tax rate applied against policy deductible amounts.

FUND DESCRIPTIONS

WORKERS MEMORIAL FUND

The Workers Memorial Fund, as authorized by Sections 8.900 and 143.1025, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. 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 I MEMORIAL TRUST FUND

The World War I Memorial Trust Fund, as authorized by Section 301.3033, RSMo receives a voluntary contribution of \$10 from applicants of a military license plate, or a \$1 voluntary contribution from applicants of a non-military license plate. The Missouri Veterans' Commission uses the money from the fund to restore, renovate, and maintain memorials or museums dedicated to World War I.

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, received monetary donations for a military license plate. The Missouri Veterans' Commission used money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C. Effective August 28, 2013, the Department no longer collects funds for the World War II Memorial Trust Fund. Pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

FUND DESCRIPTIONS

NON-STATE FUND DESCRIPTIONS

BANKRUPTCY CLEARING FUND

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

CIGARETTE AND TOBACCO TAX AND BOND FUND

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the 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 or she becomes delinquent in paying his or her taxes.

COMPLIANCE CLEARING FUND

The 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 Department 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 Department receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. The counties retain \$3 of the \$5 fee. From the \$2 fee proceeds, the Department distributes to qualified counties the difference between a \$55,000 ceiling per county and the total amount of the \$3 fee

FUND DESCRIPTIONS

collected and retained by each county. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder and in which the office of recorder of deeds collects less than \$55,000 of the \$3 fee retained by the county.

- **Safety Responsibility Custody Deposits**

As authorized by Section 303.030, RSMo, the 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. As authorized by Section 303.220, RSMo, this fund also holds collateral the Department receives for the issuance of certificates of self-insurance.

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 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 Department of Revenue exercises administrative control over the fund.

- **Missouri Cotton Growers Organization Assessments**

As authorized by Section 263.527, RSMo, the 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, as authorized by Section 263.537, RSMo, is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

EXCESS TRAFFIC AND OTHER MISCELLANEOUS FINES FUND

The Excess Traffic and Other Miscellaneous Fines Fund is a combination of the following fines:

- **Excess Traffic Fines**

As authorized by Section 479.359 RSMo, the Department receives fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations in excess of 20 percent of the county, city, town or village's annual general operating revenue. The Department distributes the funds to the schools within the county in which the fines were collected.

- **Political Subdivision Annual Financial Reporting Fine**

As authorized by Section 105.145, RSMo, the Department offsets a political subdivision's sales or use tax distribution with fines assessed by the State Auditor if the political subdivision fails to timely file its annual financial statement with the State Auditor. The

FUND DESCRIPTIONS

Department distributes the fines to the schools within the county in which the fines were collected.

FAMILY SUPPORT TRUST FUND

As authorized by Section 454.533, RSMo, the Family Support Trust Fund receives funds collected from individuals with child support obligations and distributes those funds 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 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 148.320, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

INTEGRATED TAX SYSTEM SPLIT PAYMENT

The Department receives tax payments that cannot be identified to a particular type or is split between taxes and fees housed in the integrated tax system or other legacy systems. The Department transfers the collections to the appropriate fund(s) after it process the return and identifies the tax type.

MISSOURI 911 SERVICE TRUST FUND

The Missouri 911 Service Trust Fund, as authorized by Sections 190.420, 190.455, and 190.460, RSMo, receives fees assessed on subscribers of any communications service enabled to contact 911 and a three percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The Department disburses the collections to local political subdivisions.

MoDOT NON-STATE FUND

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

- **Base State Registration**

The MoDOT receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 390.021, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.

FUND DESCRIPTIONS

- **International Fuel Tax Agreement**

The MoDOT 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 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 MoDOT collects license fees due to other jurisdictions as authorized by Section 301.277, RSMo.

MOTOR FUEL TAX AND BOND FUND

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the Department transfers the state taxes and fees to the State Treasurer and 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 Sections 142.851 and 142.884, 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 Department at the contracted agent offices. The Department transfers this money to the Sales and Use Non-State Tax Fund and Motor Fuel Tax and Bond Fund for distribution to the political subdivisions and to the appropriate state funds.

The Department implemented remote deposit for the contracted agent offices. Daily contract agent office deposits are consolidated to a central E-deposit collection and subsequently transferred to the Motor Vehicle Local Sales Tax Fund. The Department holds \$19.5 million in a compensating account to pay for all costs associated with remote deposit.

FUND DESCRIPTIONS

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 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 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:

- **Local Option Use Tax**
The 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 Department receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.
- **Suspense Holding**
The Department 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, 2019

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 APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Name of Fund or Source	Balance June 30, 2018	Receipts	Expenditures	Balance June 30, 2019 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 9,444	237,377	183,172	63,650	Cash	63,650
Animal Waste Treatment System Loan Program	518,053	1,308,414	1,541,097	285,370	Cash	257,235
Beginning Farmer Loan Program	88,841	30,618	65,746	53,713	Cash	52,074
Agricultural Product Utilization Contributor Tax Credit Program	436,737	15,555,096	15,539,160	452,674	Cash	9,320
Family Farm Breeding Livestock Loan Program	34,562	5,220	9,697	30,085	Cash	30,085
Qualified Beef Tax Credit Program	1,273	550	999	825	Cash	825
MAESTRO (ARRA)	50,089	226	0	50,315	Cash	50,315
Meat Processing Facility Investment Tax Credit Act	4,072	16,847	7,402	13,517	Cash	7,402
Value-Added Escrow	0	2,047,497	703,562	1,343,935	Cash	1,005
Down Payment Loan Program	0	2,000,903	0	2,000,903	Cash	2,000,903
Missouri State Fair Escrow Account	1,623,826	2,862,076	2,672,350	1,813,551	Cash	1,813,551
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 160,785	527,724	452,995	235,514	Cash	235,514
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 6,078,052	46,916,611	46,435,995	6,558,669	Cash	6,558,669
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 743,651,618	247,607,106	207,265,974	783,992,750	Cash, TI, Rec, Eq, Pre Exp, Bldg	2,022,707,048
MTC General	427,535	9,155,251	260,109	9,322,677	Cash	9,322,677
SSBCI Investment Income	330,447	139,512	62,329	407,631	Cash	407,631
Industrial Development and Reserve Fund	32,845,993	2,534,863	1,288,413	34,092,443	Cash, TI, Rec, Eq, Pre Exp, Bldg	34,092,443
Infrastructure Development Fund	72,198,973	6,549,390	5,454,896	73,293,467	Cash, TI, Rec, Eq, Pre Exp, Bldg	73,293,467
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 441,165	18,347	1,828	457,684	TI	654,625
Student and Activities Fund	42,464	33,860	24,496	51,828	Cash	51,828
ATU - Audiology Training Unit	266,096	68,679	38,019	296,756	Cash	296,756
Missouri School for the Blind:						
Trust Fund	9,447,259	528,684	26,100	9,949,843	TI	16,666,968
Activities Fund	26,444	71,133	65,406	32,171	Cash	32,171
Student Fund	2,257	4,075	4,712	1,620	Cash	1,620
Handicapped Children's Trust Fund	5,359	251	11	5,599	TI	8,106

See page 126 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Name of Fund or Source	Balance June 30, 2018	Receipts	Expenditures	Balance June 30, 2019 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
(continued):						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 145,488	147,665	201,187	91,967	Cash, CD	91,967
Missouri DECA	139,416	1,164,144	1,088,115	215,445	Cash	215,445
Missouri Collegiate DECA	13,184	21,724	21,223	13,685	Cash	13,685
Missouri FBLA	157,723	721,624	766,205	113,142	Cash	113,142
Missouri FBLA-PBL Professional Division	54,987	52,493	0	107,479	Cash, CD	107,479
Missouri HOSA	139,130	116,830	129,540	126,420	Cash	126,420
Missouri PBL	7,500	0	0	7,500	Cash	7,500
Missouri Skills USA	425,266	412,103	385,862	451,508	Cash, CD	451,508
Missouri Technology Student Association	103,137	66,776	82,244	87,669	Cash	87,669
Young Farmers	43,199	20,819	19,282	44,735	Cash, CD	44,735
Missouri FFA	1,639,659	1,144,676	1,046,310	1,738,024	Cash, CD, TI, Other	1,738,024
Missouri FFA-PAS	8,840	753	662	8,931	Cash	8,931
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current Unrestricted Funds	\$ (65,265,111)	94,023,480	102,049,314	(73,290,945)	Cash, Rec, TI, Inv, Pre Exp	105,888,417
Current Restricted Fund	4,110,998	9,098,107	9,354,144	3,854,961	Cash, Rec, CWIP, TI, Pre Exp	5,908,868
Auxiliary Services Designated	34,072,307	39,376,243	35,718,907	37,729,643	Cash, Rec, Inv, Pre Exp	40,364,650
Loan Funds - Restricted Fund	6,421,784	18,864	26	6,440,622	Cash, Rec, TI	(3,008,423)
Unexpended Plant Restricted Fund	7,496,177	7,971	(808,597)	8,312,745	Cash, TI, CWIP	9,802,927
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 8,469,053	11,918,699	11,919,808	8,467,944	Cash	8,467,944
Other Revenues	495,814	773,721	790,880	478,655	Cash	478,655
Current Funds - Restricted:						
Federal Grants	(618,272)	11,893,529	11,893,829	(618,572)	Cash, Rec	(618,572)
Other Gifts, Grants, and Contracts	1,231,377	2,672,994	2,645,858	1,258,513	Cash	1,258,513
Auxiliary Enterprises	(801,299)	7,432,865	8,017,865	(1,386,299)	Cash, TI	(1,386,299)
Loan Fund	40,462	23,000	19,892	43,570	Cash, Rec	43,570
Endowment	1,379,368	60,669	0	1,440,037	Cash, Rec	1,440,037
Plant	26,178,526	426,867	1,284,657	25,320,736	Cash, TI	25,320,736
<u>Lincoln University:</u>						
General Fund	\$ 14,767,022	35,103,760	32,174,779	17,696,003	Cash, TI, Rec, Inv, Pre Exp	20,963,933
Other Post Employment Benefits (OPEB)	(30,770,314)	0	0	(30,770,314)	TI	(30,770,314)
Auxiliary Services	3,550,157	7,790,332	6,875,288	4,465,201	Cash, TI, Rec	4,485,888
Agency Fund	3,158,738	31,130,926	30,116,347	4,173,317	Cash, Rec	17,747,758
Plant Fund	67,197,791	3,788,850	4,374,329	66,612,312	Cash, TI, Eq, CWIP, Bldgs	90,505,535
Endowment Fund	1,595,986	52,148	0	1,648,134	Cash, TI	1,648,134

See page 126 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Name of Fund or Source	Balance June 30, 2018	Receipts	Expenditures	Balance June 30, 2019 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Missouri Southern State University:</u>						
Current Funds	\$ 66,009,917	68,750,759	72,821,598	61,939,078	Cash, Rec, Inv, Eq, Pre Exp, Other	166,783,887
<u>Missouri Western State University:</u>						
General Operating	\$ (23,224,529)	39,730,686	41,137,634	(24,631,477)	Cash, Rec, Pre Exp	6,412,565
Designated	77,598	13,583,601	11,161,037	2,500,162	Cash, Rec,	3,008,016
Auxiliary Enterprises	2,672,960	14,514,268	12,108,728	5,078,500	Cash, Rec	7,555,014
Restricted	64,943	9,988,098	10,045,616	7,425	Cash, Rec	105,075
Loan Fund	82,483	0	0	82,483	Rec	82,483
Investment in Plant	63,292,321	3,824,641	2,563,456	64,553,506	Eq, Bldg, Other	110,093,547
Debt Service	811,879	51,800	499,148	364,531	Cash	364,531
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 13,759,074	74,142,586	66,379,130	21,522,530	Cash, Inv, Rec	27,547,534
Designated	10,272,869	10,227,586	7,037,119	13,463,336	Cash, Inv, Rec	15,804,816
Auxiliary Enterprises	1,772,262	24,826,615	22,451,986	4,146,891	Cash, Inv, Rec	9,910,471
Restricted	739,326	15,394,245	15,394,245	739,326	Cash, Rec	(89,067)
Loan Fund	2,167,624	36,038	1,500	2,202,162	Cash, Rec	2,202,162
Plant Fund:						
Unexpended Plant	(55,308,755)	0	0	(55,308,755)	Cash, Rec	28,437,598
Renewals and Replacements	17,967,195	1,149,983	2,399,820	16,717,358	Cash, Rec	17,162,465
Debt Service	5,892,760	5,201,193	6,487,938	4,606,015	Cash, TI, Rec	6,620,523
Investment in Plant	84,617,878	6,783,964	1,464,101	89,937,741	Eq, Bldg, Other	142,653,729
<u>Southeast Missouri State University:</u>						
Current Fund	\$ (41,337,047)	168,877,053	168,833,801	(41,293,795)	Cash, TI, Inv, Rec, Pre Exp	106,902,683
Loan Fund	689,736	315,366	124,388	880,714	Cash, Rec	4,375,944
Endowment and Similar Funds	4,336,841	167,989	5,000	4,499,830	Cash, Rec	4,499,830
Plant Fund	281,904,037	37,531,569	31,448,660	287,986,946	Cash, Inv, Rec, Other	475,056,273
Agency Fund	184,220	386,433	412,554	158,099	Cash, Other	166,120
<u>Missouri State University:</u>						
General Operating Fund	\$ 65,166,853	120,911,182	123,691,033	62,387,002	Cash, Rec, Inv, Other	89,573,956
Undesignated Fund	3,821,958	643,168	576,626	3,888,500	Cash, Rec, Inv, Other	5,382,931
Designated Fund	783,917	500	0	784,417	Cash, Rec, Inv, Other	784,417
Endowment	0	0	0	0	Cash, Rec, Inv, Other	0
Other Funds:						
Designated Fund	\$ 37,153,763	40,627,895	35,114,440	42,667,218	Cash, Rec, Inv, Other	46,756,875
OPEB/GASB Accounts	(182,439,851)	0	26,630,930	(209,070,781)	Cash, Rec, Inv, Other	73,422,376
Auxiliary Fund	160,008,285	59,140,922	58,243,110	160,906,097	Cash, Rec, Inv, Other	297,017,000
Restricted and Loan Fund	595,055	14,993,307	15,089,548	498,814	Cash, Rec, Inv, Other	3,834,866
Plant Fund	244,499,338	9,253,603	3,882,511	249,870,430	Cash, Rec, Inv, Other	322,557,548
West Plains Fund (All Funds Except OPEB/GASB)	22,325,464	6,965,840	7,581,655	21,709,649	Cash, Rec, Inv, Other	24,193,798
West Plains Fund - OPEB/GASB	(8,153,783)	0	1,324,775	(9,478,558)	TI	3,587,354

See page 126 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Name of Fund or Source	Balance June 30, 2018	Receipts	Expenditures	Balance June 30, 2019 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 28,100,796	81,732,572	79,954,077	29,879,291	Cash, TI, Rec, Inv	49,713,264
Current Funds - Restricted	1,321,970	8,369,946	8,280,481	1,411,435	Cash, Rec	5,405,898
Plant Fund	3,954,390	6,360,230	6,261,393	4,053,227	Cash, TI, CWIP, Other	249,323,162
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (5,337,425)	2,799,186	2,778,723	(5,316,962)	Cash, TI, Rec, Inv	2,758,856
Restricted Funds	85,204	325,316	335,719	74,801	Cash, TI, Rec, Inv	221,869
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 919,772,396	989,072,396	862,932,700	1,045,912,092	Cash	1,045,912,092
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 176,118	1,716,862	1,704,485	188,495	Cash	188,495
Bellefontaine Habilitation Center	142,438	1,567,406	1,399,923	309,921	Cash	309,921
Center for Behavioral Medicine	13,012	105,802	104,948	13,866	Cash	13,866
Central Missouri Regional Center	579,746	7,003,986	7,017,822	565,910	Cash	565,910
Fulton State Hospital	458,790	1,232,692	1,241,518	449,964	Cash	449,964
Hannibal Regional Center	265,787	2,940,591	2,876,173	330,205	Cash	330,205
Hawthorn Children's Psychiatric Hospital	16,573	10,679	14,956	12,296	Cash	12,296
Higginsville Habilitation Center	121,712	670,488	657,975	134,224	Cash	134,224
Joplin Regional Center	169,111	1,927,705	1,908,686	188,129	Cash	188,129
Kansas City Regional Center	1,152,660	11,733,659	11,884,263	1,002,056	Cash	1,002,056
Kirksville Regional Center	68,974	744,632	737,613	75,993	Cash	75,993
Metro St. Louis Psychiatric Center	20,413	26,910	20,868	26,455	Cash, CS	15,705
Northwest Community Services	167,732	1,962,157	1,905,080	224,809	Cash	224,809
Northwest Mo. Psychiatric Rehabilitation Center	73,171	285,838	297,391	61,618	Cash	61,618
Poplar Bluff Regional Center	377,292	3,127,306	3,030,693	473,905	Cash	473,905
Rolla Regional Center	214,403	1,883,832	1,849,940	248,294	Cash	248,294
Sikeston Regional Center	205,185	2,344,715	2,338,577	211,323	Cash	211,323
Southeast Mo. Mental Health	318,076	857,399	946,053	229,423	Cash	229,423
Southeast Mo. Residential Services	52,178	737,838	699,698	90,318	Cash	90,318
Southwest Community Services	79,417	610,000	592,492	96,924	Cash	96,924
Southwest Mo. Mental Health	2	93,302	93,299	5	Cash	5
Springfield Regional Center	324,434	3,792,416	3,793,266	323,585	Cash	323,585
St. Louis Developmental Dis. Treatment Center	81,233	1,416,133	1,414,525	82,842	Cash	82,842
St. Louis Regional Center	1,033,437	9,776,758	9,794,200	1,015,996	Cash	1,015,996
St. Louis Psychiatric Rehabilitation Center	456,954	1,123,904	1,206,020	374,838	Cash	374,838

See page 126 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Name of Fund or Source	Balance June 30, 2018	Receipts	Expenditures	Balance June 30, 2019 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 204,172	183,944	201,919	186,196	Cash	186,196
OFFICE OF ADMINISTRATION:						
Trustee Earnings Tax Account	\$ 132,505	1,879,629	1,882,619	129,515	Cash, Repo	129,515
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees	0	127,825,404	0	127,825,404	Cash, TI	127,825,404
Investment Income	0	7,366,766	0	7,366,766	Cash, TI	7,366,766
Member Premium-Public Entities	0	7,870,921	0	7,870,921	Cash, TI	7,870,921
Rebates	0	68,455,560	0	68,455,560	Cash, TI	68,455,560
Missouri Savings Bond Account	22	16,510	16,510	22	Cash	22
Old Age Survivors Disability and Health Insurance Trust Fund	4,701	302,941,001	302,940,635	5,068	Cash	5,068
State of MO Cafeteria Plan Account	20,090	365,428	349,004	36,513	Cash	36,513
Commuter Benefits Refund Account	0	166	166	0	Cash	0
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 114,321	359,205	382,819	90,706	Cash	90,706
Resident Fiduciary Account	3,520	32,611	36,131	0	Cash	0
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	70,328	431,971	441,161	61,137	Cash	61,137
Fiduciary Residents Cash Fund	0	61,175	55,165	6,010	Cash	6,010
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	48,392	1,454,143	1,457,415	45,121	Cash	45,121
Mo. Veterans' Home, St. James:						
VA Fiduciary	10,532	20,436	28,632	2,336	Cash	2,336
Residents Cash Fund	32,611	744,379	773,599	3,391	Cash	3,391
Social Security Beneficiaries Account	1,411	21,839	20,601	2,649	Cash	2,649
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	357,432	1,775,579	1,739,796	393,215	Cash	393,215
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	65,112	177,231	188,153	54,191	Cash	54,191
Fiduciary Fund	0	10,980	10,980	0	Cash	0
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	41,619	2,304,788	2,302,261	44,146	Cash	44,146

See page 126 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Name of Fund or Source	Balance June 30, 2018	Receipts	Expenditures	Balance June 30, 2019 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 8,034,508,424	742,979,267	861,022,408	7,916,465,283	Cash, Rec, TI, Eq	11,967,226,316
Judicial Plan	150,199,575	45,798,596	37,665,185	158,332,986	Cash, Rec, TI, Eq	238,546,682
Mo. State Employees						
Life and LTD Insurance Program	(46,109)	31,958,800	31,843,798	68,893	Cash, Rec, TI	7,424,612
Deferred Compensation System of Missouri	324,221	1,221,044	1,148,447	396,818	Cash, Rec, TI, Eq	459,381
 DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 1,446	4,511	4,792	1,164	Cash	1,164
Gentry Residential Treatment Center - Trust Fund	75	3,051	3,115	11	Cash	11
Rich Hill Youth Development Center - Trust Fund	242	8	93	158	Cash	158
Delmina Woods - Trust Fund	375	0	0	375	Cash	375
Wilson Creek Group Home	0	185	185	0	Cash	0
Northeast Region:						
Northeast Community Treatment - Trust Fund	40	0	40	0	Cash	0
Cornerstone - Trust Fund	44	0	0	44	Cash	44
Fulton Treatment Center - Trust Fund	1,185	2,849	3,681	353	Cash	353
Rosa Parks Center - Trust Fund	157	1,070	1,168	60	Cash	60
Camp Avery Park Camp - Trust Fund	1,777	4,215	5,280	712	Cash	712
Montgomery City Youth Center - Trust Fund	18,908	8,209	25,993	1,124	Cash	1,124
Northwest Region:						
Langsford House - Trust Fund	2,883	9,799	10,927	1,755	Cash	1,755
Northwest Regional Youth Center - Trust Fund	10,136	7,836	14,533	3,440	Cash	3,440
Riverbend Treatment Center - Trust Fund	17,625	14,133	22,732	9,026	Cash	9,026
Watkins Mill Park Camp - Trust Fund	2,507	6,817	7,460	1,864	Cash	1,864
Waverly Regional Youth Center - Trust Fund	6,980	11,362	16,553	1,789	Cash	1,789
Southeast Region:						
W.E. Sears - Trust Fund	3,912	20,592	18,098	6,406	Cash	6,406
Girardot Center - Trust Fund	1,541	8,966	8,547	1,960	Cash	1,960
Sierra Osage Treatment Center - Trust Fund	581	9,757	5,548	4,790	Cash	4,790
New Madrid Bend Youth Center - Trust Fund	1,954	6,117	7,197	874	Cash	874
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	0	2,028	1,159	868	Cash	868
Hogan Street Regional Youth Center-Trust Fund	13,970	17,584	22,182	9,372	Cash	9,372
Twin Rivers -Trust Fund f.k.a. Missouri Hills - Trust Fund	1,120	3,614	4,436	297	Cash	297
Bissell Hall - Trust Fund	0	9,240	8,943	298	Cash	298
Discovery Hall - Trust Fund	288	1,900	2,189	0	Cash	0
Ft. Bellefontaine - Trust Fund	2,065	10,968	11,625	1,408	Cash	1,408
Lewis & Clark - Trust Fund	3,188	9,197	9,706	2,679	Cash	2,679
Spanish Lake - Trust Fund	0	0	0	0	Cash	0

See page 126 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Name of Fund or Source	Balance June 30, 2018	Receipts	Expenditures	Balance June 30, 2019 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 30,388,959	17,045,759	14,265,440	33,169,278	Cash	33,169,278
MoDOT and MSHP Medical and Life Insurance	19,271,757	153,330,159	134,871,388	37,730,528	Cash, TI, Rec, CD	59,097,492
Mo Highway and Transportation Com Self Insurance	24,884,375	24,309,523	12,456,431	36,737,467	Cash, TI, Rec	112,016,460
Mo Transportation Finance Corp	108,285,380	3,404,815	33,034	111,657,161	Cash, TI, Rec	111,659,621
Motor Carrier Services	8,104,304	205,726,607	203,143,023	10,687,888	Cash, TI, Rec	10,687,888
TOTAL NON-APPROPRIATED FUNDS	<u>\$ 11,067,072,865</u>	<u>4,242,304,732</u>	<u>3,914,750,972</u>	<u>11,394,626,625</u>		<u>18,585,904,876</u>

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2018, are final audited balances for the year then ended, and may differ from the ending balances reported in the Department of Revenue's Fiscal Year 2018 Financial and Statistical Report.

(b) TI - Temporary Investments Rec - Accounts Receivable CD - Certificate of Deposit CWIP - Construction Work In Progress Bldg - Buildings
Eq - Equipment Repo - Repurchase Agreement CS - Common Stock Pre Exp - Prepaid Expenses Inv - Inventories

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule on page 44.