

**Missouri Department of Revenue**

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**Financial and Statistical  
Report**

**Fiscal Year Ended June 30, 2020**



# Missouri Department of Revenue

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## Financial and Statistical Report

Fiscal Year Ended June 30, 2020



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# INTRODUCTORY

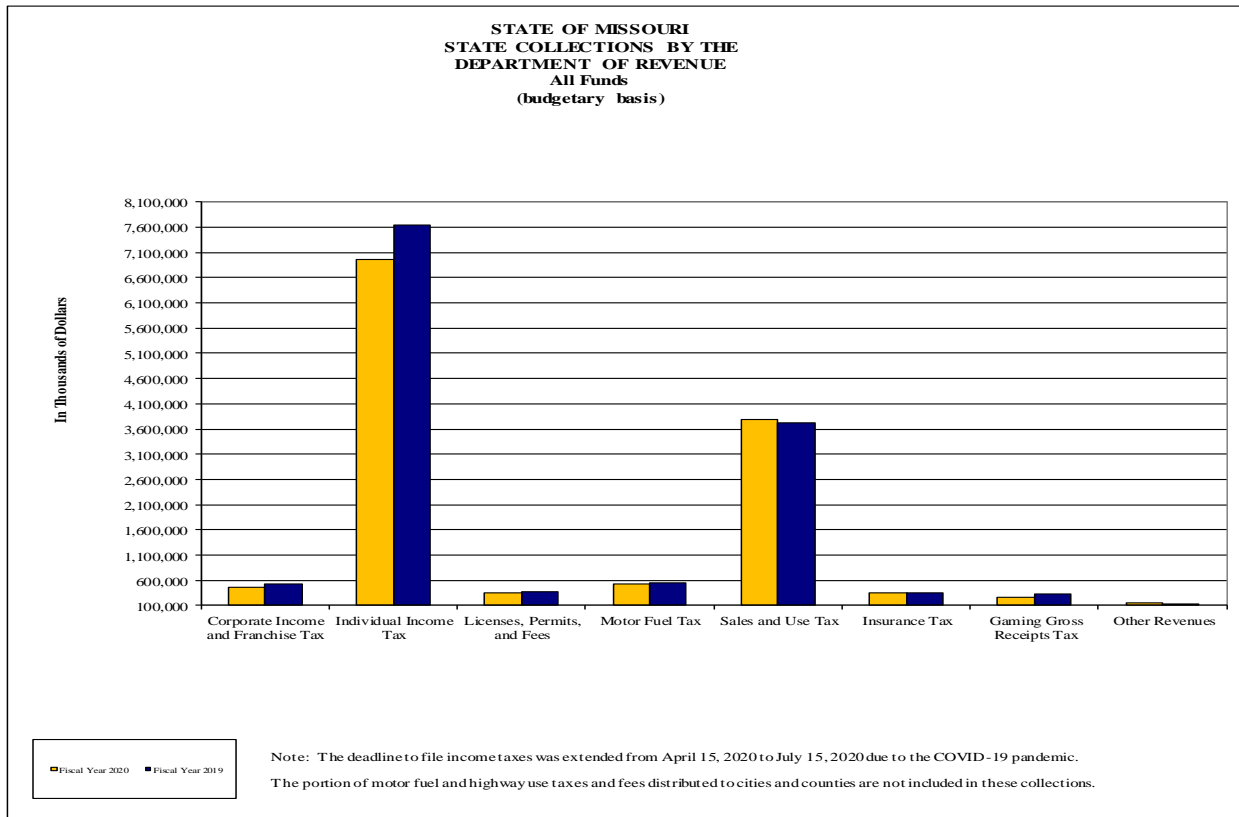
## REPORTING ENTITY

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 2020 was 1,087.55, 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 \$13.0 billion in Fiscal Year 2020, an decrease of 5.69 percent over Fiscal Year 2019. The Department collected 98.79 percent of the state's General Fund collections and 41.72 percent of state funds' collections. The graph below shows Department collections for all state funds.



## INTRODUCTORY

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### **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.

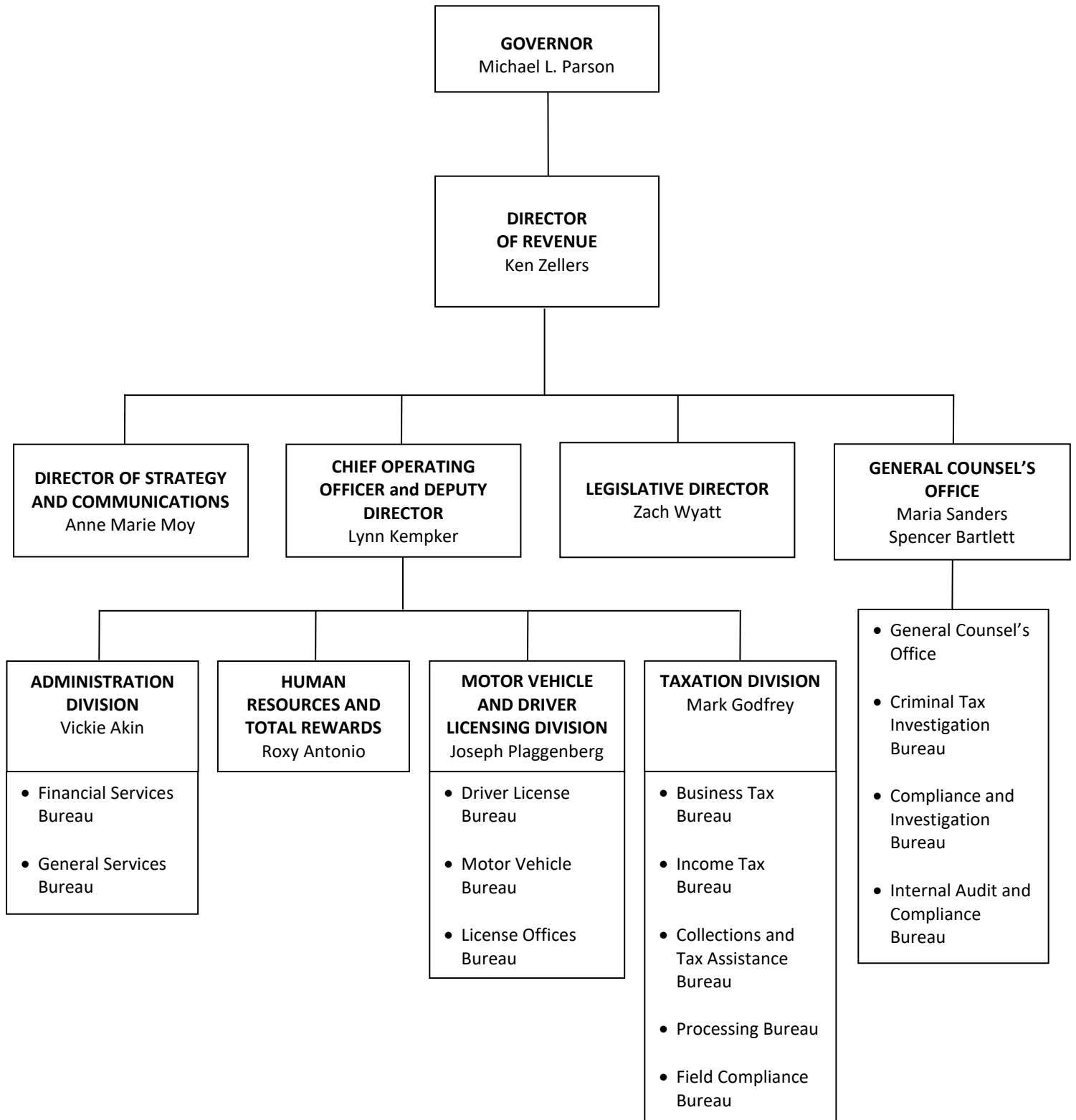
### **REQUESTS FOR INFORMATION**

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](mailto:DOR.FSB_Management@dor.mo.gov). The report may be viewed online at [www.dor.mo.gov](http://www.dor.mo.gov).

# INTRODUCTORY

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## Department of Revenue Organizational Chart



# Missouri Department of Revenue

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## Taxes Administered

Fiscal Year Ended June 30, 2020

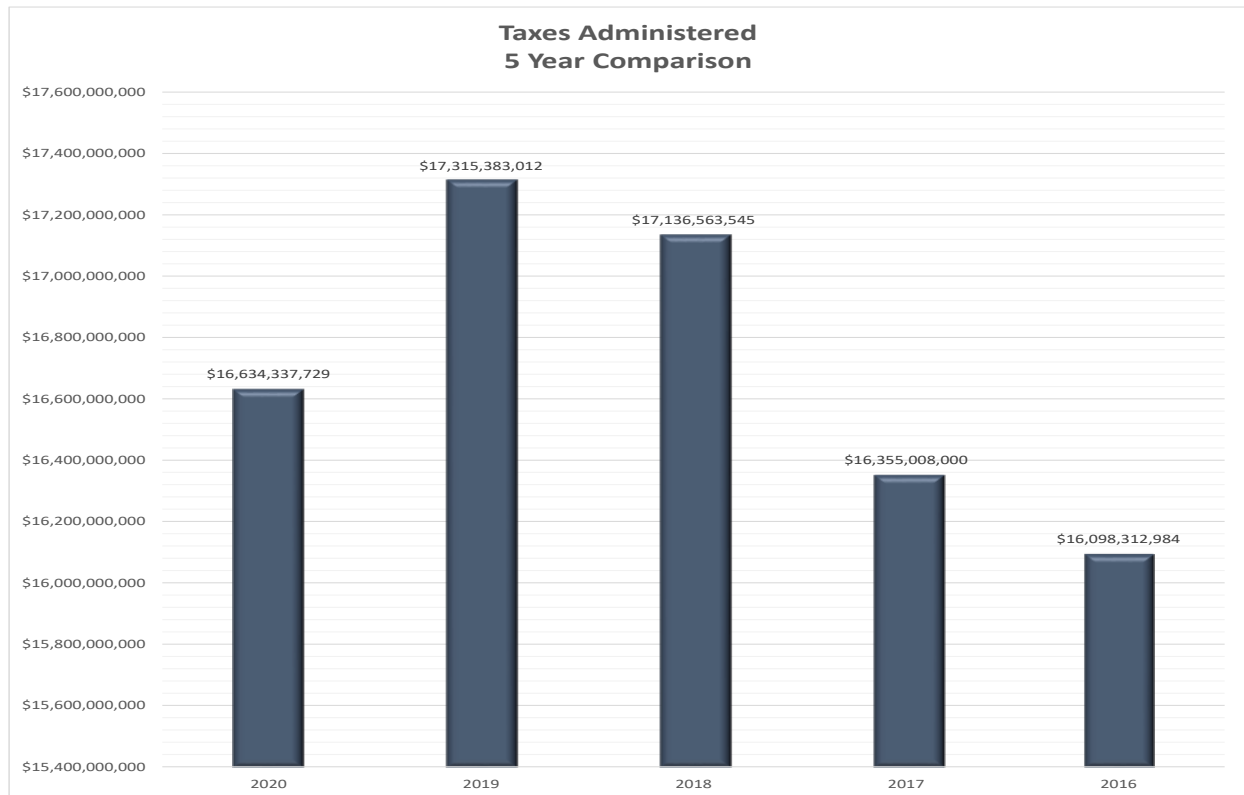
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



## TAXES ADMINISTERED

# SUMMARY OF TAXES ADMINISTERED

	FY20 Amount Collected	FY19 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$444,230	\$491,992	-9.7 %
Court and County Clerk and Recorder Fees	37,524,977	39,628,854	-5.3
Driver License Fees	17,224,131	20,299,792	-15.2
Marine Fees	10,364,451	8,795,508	17.8
Motor Vehicle Fees	221,316,900	227,256,830	-2.6
Other Fees	89,577,119	101,983,860	-12.2
<b>Total Collections</b>	<b>\$376,451,808</b>	<b>\$398,456,836</b>	<b>-5.5 %</b>





## TAXES ADMINISTERED

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# 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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
Cigarette	72,998,919	0.1%	\$72,927,231	-4.0%	\$75,939,169	-4.9%	\$79,873,777	-4.6%	\$83,685,976
St. Louis County	2,606,827	2.0%	2,556,899	-7.8%	2,773,125	-10.2%	3,088,325	-8.3%	3,367,841
Jackson County	1,844,820	-4.6%	1,932,823	-6.6%	2,070,270	-1.6%	2,104,475	-4.9%	2,212,337
Tobacco Products	23,761,321	8.3%	21,938,400	2.2%	21,468,711	4.6%	20,516,652	5.6%	19,434,019
Tobacco Control	10,000	100.0%	5,000	0.0%	5,000	3125.8%	155	100.0%	
Tobacco Prod Bond	17,500	-28.6%	24,500	-31.0%	35,500	47.9%	24,000	40.4%	17,100
<b>Total Collections</b>	<b>\$101,239,387</b>	<b>1.9%</b>	<b>\$99,384,853</b>	<b>-2.8%</b>	<b>\$102,291,775</b>	<b>-3.1%</b>	<b>\$105,607,384</b>	<b>-2.9%</b>	<b>\$108,717,273</b>

## 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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
Banks	\$41,181,631	51.8%	\$27,136,777	35.6%	\$20,011,606	-10.4%	\$22,335,756	61.5%	\$13,829,011
Credit Institutions	1,475,876	-35.5%	2,286,808	98.3%	1,153,029	-76.2%	4,845,266	23.0%	3,937,661
Savings and Loan	3,979,701	21.8%	3,268,281	-78.1%	14,938,147	50.3%	9,937,136	1.8%	9,759,808
Credit Unions	2,253,703	37.3%	1,641,616	-19.1%	2,029,618	-1.2%	2,054,519	-10.7%	2,299,967
<b>Total Collections</b>	<b>\$48,890,911</b>	<b>42.4%</b>	<b>\$34,333,482</b>	<b>-10.0%</b>	<b>\$38,132,400</b>	<b>-2.7%</b>	<b>\$39,172,677</b>	<b>31.3%</b>	<b>\$29,826,447</b>

## TAXES ADMINISTERED

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# 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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
Aviation Fuel	\$239,227	-7.7%	\$259,216	0.1%	\$258,963	0.5%	\$257,653	0.2%	\$257,088
Motor Fuel	718,425,223	-2.5%	736,513,061	1.1%	728,498,702	-0.8%	734,682,957	1.2%	725,918,660
<b>Total Collections</b>	<b>\$718,664,450</b>	<b>-2.5%</b>	<b>\$736,772,277</b>	<b>1.1%</b>	<b>\$728,757,665</b>	<b>-0.8%</b>	<b>\$734,940,610</b>	<b>1.2%</b>	<b>\$726,175,748</b>

## TAXES ADMINISTERED

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# 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 is 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 2017 calendar year, the tax brackets are adjusted annually by the percent increase of inflation. Beginning with the 2019 calendar year, the top tax rate was reduced by four-tenths of one percent. 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. For all tax years beginning on or after September 1, 1993 and ending on or before December 31, 2019, the rate was 6¼ percent of taxable income. Beginning on or after January 1, 2020, the rate is 4 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. Effective January 1, 2010, the limit increased to \$10 million. Effective 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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
<b>Individual</b>									
Declarations	\$569,915,655	103.9%	\$279,452,726	-72.0%	\$997,055,468	15.4%	\$864,321,311	-2.6%	\$887,519,977
Fiduciary	26,288,778	-74.0%	101,251,486	-21.5%	129,019,141	83.9%	70,169,160	-7.2%	75,642,958
Returns	652,291,192	-62.9%	1,756,497,935	101.5%	871,580,811	3.4%	843,257,223	-6.6%	903,131,210
Withholding	5,702,577,821	3.5%	5,509,728,447	-3.9%	5,730,625,105	3.4%	5,543,067,192	4.4%	5,307,084,994
College New Job Training	4,355,196	-7.5%	4,706,465	-19.2%	5,822,867	30.8%	4,450,647	63.0%	2,730,345
College Job Retention	3,348,928	19.0%	2,814,434	-19.2%	3,485,106	-39.3%	5,738,957	-6.6%	6,147,640
<b>Subtotal</b>	<b>\$6,958,777,570</b>	<b>-9.1%</b>	<b>\$7,654,451,493</b>	<b>-1.1%</b>	<b>\$7,737,588,498</b>	<b>5.5%</b>	<b>\$7,331,004,490</b>	<b>2.1%</b>	<b>\$7,182,257,124</b>
<b>Corporation/Franchise</b>									
Declarations	\$291,591,732	-7.6%	\$315,725,319	-1.6%	\$320,797,044	10.4%	\$290,501,245	-10.2%	\$323,319,351
Returns	171,537,348	-18.6%	210,830,761	49.6%	140,925,252	-2.5%	144,599,832	-11.1%	162,689,613
<b>Subtotal</b>	<b>\$463,129,080</b>	<b>-12.0%</b>	<b>\$526,556,080</b>	<b>14.0%</b>	<b>\$461,722,296</b>	<b>6.1%</b>	<b>\$435,101,077</b>	<b>-10.5%</b>	<b>\$486,008,964</b>
<b>Total Collections</b>	<b>\$7,421,906,650</b>	<b>-9.3%</b>	<b>\$8,181,007,573</b>	<b>-0.2%</b>	<b>\$8,199,310,794</b>	<b>5.6%</b>	<b>\$7,766,105,567</b>	<b>1.3%</b>	<b>\$7,668,266,088</b>

*The reduction in Fiscal Year 2019 Individual Declarations may be attributed to accelerated payments made in December 2017 by individuals in an attempt to offset changes made by the Tax Cut and Jobs Act effective for the 2018 tax year.*

*The deadline to file income tax returns was extended from April 15, 2020 to July 15, 2020 due to the COVID-19 pandemic.*

## TAXES ADMINISTERED

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# 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

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Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar years 2019 and 2020. Disposition of the tax is to the Workers' Compensation Fund.

Tax Type	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
Captive Insurance	\$1,247,624	12.8%	\$1,105,663	5.4%	\$1,049,444	1.0%	\$1,038,978	26.2%	\$823,062
Special Purpose Life	670,348	-25.4%	898,777	25.8%	714,478	-3.1%	737,705	-21.1%	935,150
Premium (Foreign)	291,704,219	0.1%	291,422,541	-5.5%	308,331,508	10.6%	278,816,242	13.5%	245,687,869
Premium (Domestic)	9,230,868	-39.9%	15,367,235	72.2%	8,923,042	-5.7%	9,461,456	3.6%	9,132,530
Surplus Lines	39,069,462	8.7%	35,954,591	4.6%	34,376,656	2.5%	33,522,164	11.5%	30,073,590
Workers Compensation	17,217,104	1.4%	16,976,319	-2.5%	17,416,920	4.2%	16,720,052	-2.5%	17,156,163
<b>Total Collections</b>	<b>\$359,139,625</b>	<b>-0.7%</b>	<b>\$361,725,126</b>	<b>-2.5%</b>	<b>\$370,812,048</b>	<b>9.0%</b>	<b>\$340,296,597</b>	<b>12.0%</b>	<b>\$303,808,364</b>



## TAXES ADMINISTERED

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# 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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
Local Sales	\$3,605,137,570	1.8%	\$3,540,393,389	4.2%	\$3,397,428,184	6.8%	\$3,180,806,548	1.0%	\$3,148,525,719
Local Option Use	202,586,128	17.3%	172,662,042	11.5%	154,837,128	17.6%	131,684,433	1.7%	129,469,434
<b>Total Collections</b>	<b>\$3,807,723,698</b>	<b>2.5%</b>	<b>\$3,713,055,431</b>	<b>4.5%</b>	<b>\$3,552,265,312</b>	<b>7.2%</b>	<b>\$3,312,490,981</b>	<b>1.1%</b>	<b>\$3,277,995,153</b>

## TAXES ADMINISTERED

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# 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

### 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.

Tax Type	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
General	\$2,272,941,599	1.8%	\$2,232,675,253	1.8%	\$2,193,355,026	2.3%	\$2,143,532,877	1.7%	\$2,107,463,515
Aviation Jet Fuel	4,206,427	-38.5%	6,840,745	4.5%	6,543,872	68.3%	3,889,020	-16.6%	4,663,184
Conservation									
State Sales and Use	108,850,308	1.7%	107,048,678	1.6%	105,366,727	2.3%	102,996,364	0.9%	102,097,522
Motor Vehicle Sales	14,160,461	2.0%	13,886,285	-2.2%	14,201,414	0.9%	14,081,049	5.6%	13,332,253
Education									
State Sales and Use	867,489,826	1.7%	852,609,176	1.7%	838,763,631	2.2%	820,358,756	0.9%	813,272,590
Motor Vehicle Sales	113,280,306	1.9%	111,118,071	-2.2%	113,610,476	0.9%	112,644,892	5.7%	106,533,618
Parks and Soil									
State Sales and Use	87,079,063	1.7%	85,638,822	1.6%	84,300,244	2.3%	82,397,097	0.9%	81,677,197
Motor Vehicle Sales	11,328,380	2.0%	11,109,041	-2.2%	11,361,145	0.9%	11,264,853	5.6%	10,665,814
Vehicle	368,721,134	0.8%	365,844,234	-2.4%	374,843,450	1.7%	368,581,523	5.6%	349,138,491
<b>Total Collections</b>	<b>\$3,848,057,504</b>	<b>1.6%</b>	<b>\$3,786,770,305</b>	<b>1.2%</b>	<b>\$3,742,345,985</b>	<b>2.3%</b>	<b>\$3,659,746,431</b>	<b>2.0%</b>	<b>\$3,588,844,184</b>

*\*General Sales and Use Tax Collections were restated to include the Highway Use Tax which was repealed on July 5, 2013 and replaced with a sales tax pursuant to Section 144.020, RSMo.*

## 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.

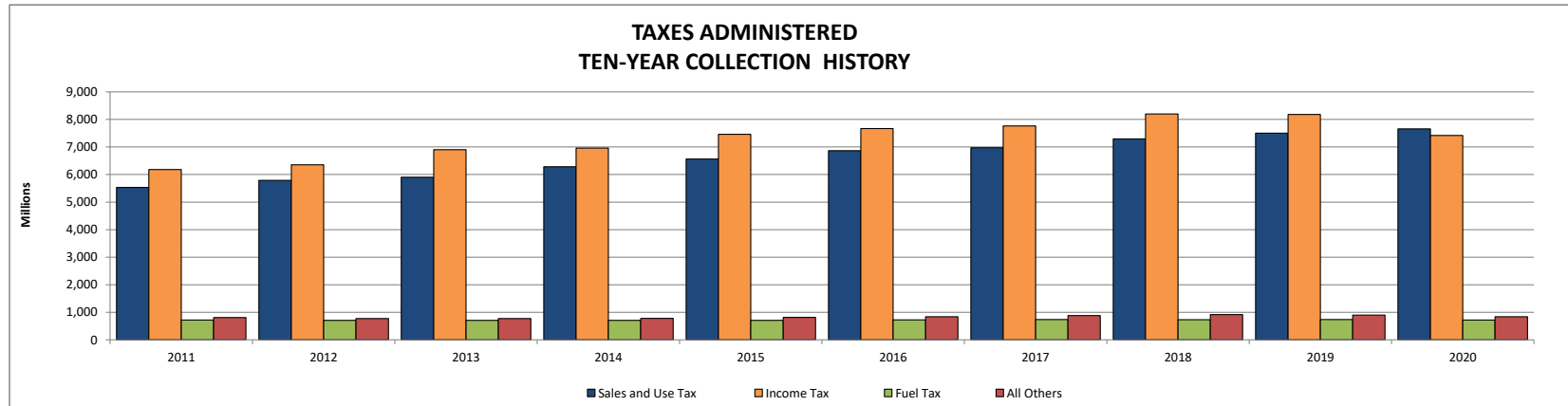
### Property Tax

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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
County Private Car	\$4,645,594	-0.9%	\$4,688,694	8.5%	\$4,320,040	-7.5%	\$4,669,897	4.1%	\$4,487,098
Estate	7,648	0.2%	7,631	-86.0%	54,413	-2.5%	55,785	-0.7%	56,183
Gaming Receipts	287,564,878	-20.9%	363,644,406	-0.4%	365,032,794	1.3%	360,306,716	0.3%	359,271,836
Property	36,497,384	7.4%	33,993,234	2.3%	33,240,319	5.1%	31,614,445	2.4%	30,864,610
<b>Total Collections</b>	<b>\$328,715,504</b>	<b>-18.3%</b>	<b>\$402,333,965</b>	<b>-0.1%</b>	<b>\$402,647,566</b>	<b>1.5%</b>	<b>\$396,646,843</b>	<b>0.5%</b>	<b>\$394,679,727</b>

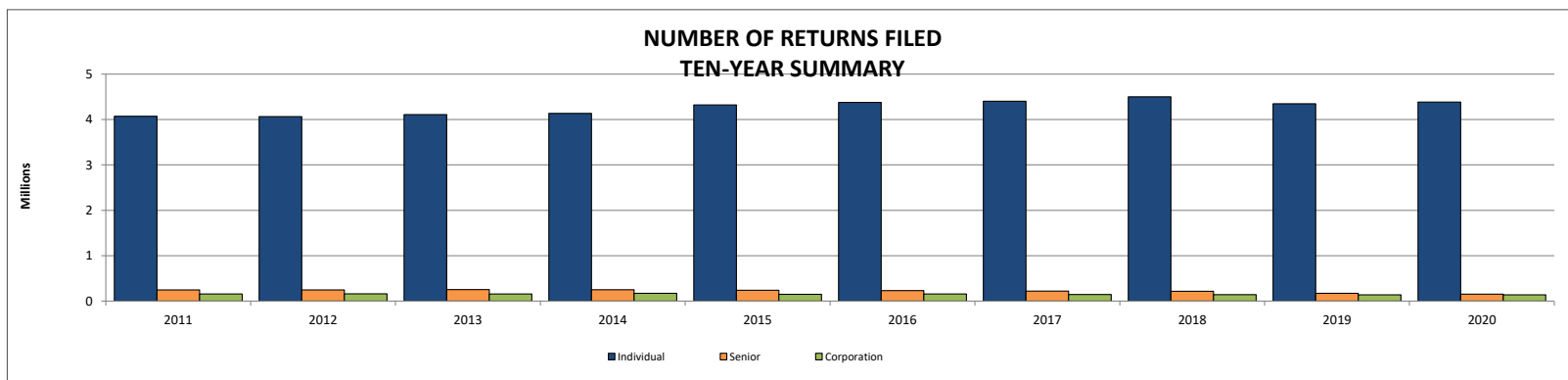
**DEPARTMENT OF REVENUE  
COLLECTION HISTORY OF TAXES ADMINISTERED  
FOR THE LAST TEN FISCAL YEARS (2011 - 2020)**

TAX	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Cigarette Tax</b>	\$ 101,239,387	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
<b>Financial Institutions Tax</b>	48,890,911	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
<b>Fuel Tax</b>	718,664,450	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
<b>Income Tax</b>	7,421,906,650	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
<b>Insurance Tax</b>	359,139,625	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
<b>Local Sales and Use Tax</b>	3,807,723,698	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
<b>State Sales and Use Tax</b>	3,848,057,504	3,786,770,305	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
<b>Other Taxes</b>	328,715,504	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
<b>Total Tax Collections</b>	\$ 16,634,337,729	17,315,383,012	17,136,563,545	16,355,007,090	16,098,312,984	15,545,928,121	14,725,924,910	14,283,477,237	13,623,365,295	13,236,717,251



**DEPARTMENT OF REVENUE  
INCOME TAX SUMMARY OF ACTIVITIES  
FOR THE LAST TEN FISCAL YEARS (2011 - 2020)**

TRANSACTION TYPE	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>INDIVIDUAL RETURNS:</b>										
Number Filed (all types)	2,931,481	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
Amount of Refunds	\$889,999,237	\$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
<b>WITHHOLDING:</b>										
Number Filed	1,410,316	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
Amount of Refunds	\$68,311,617	\$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
<b>FIDUCIARY:</b>										
Number Filed	43,937	52,385	52,360	51,863	53,780	52,874	55,419	50,587	51,269	49,391
Amount of Refunds	\$10,091,081	\$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
<b>SENIOR CITIZENS TAX CREDITS:</b>										
Number of Claims Filed	152,943	171,561	215,681	220,654	232,734	237,149	249,751	255,550	246,592	246,227
Amount of Refunds	\$88,707,437	\$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
<b>CORPORATION RETURNS:</b>										
Number Filed	136,521	138,762	140,679	146,482	155,339	148,798	171,263	157,939	160,203	157,378
Amount of Refunds	\$139,737,534	\$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
<b>TOTAL (Memorandum Only):</b>										
Number Filed (all types)	4,675,198	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
Amount of Refunds (all types)	\$1,196,846,906	\$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



# Missouri Department of Revenue

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## Fees Administered

Fiscal Year Ended June 30, 2020

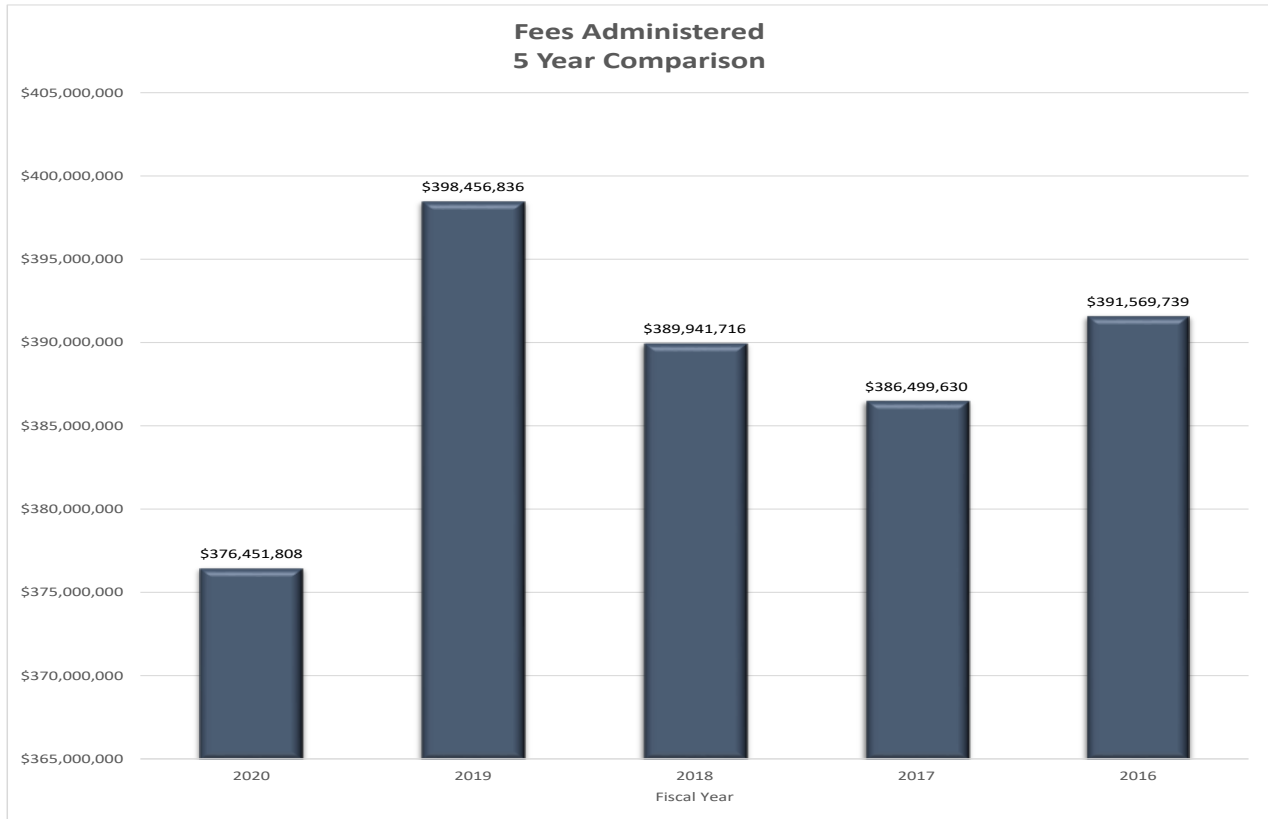
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2020 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



## FEES ADMINISTERED

# SUMMARY OF FEES ADMINISTERED

	FY20 Amount Collected	FY19 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$444,230	\$491,992	-9.7 %
Court and County Clerk and Recorder Fees	37,524,977	39,628,854	-5.3
Driver License Fees	17,224,131	20,299,792	-15.2
Marine Fees	10,364,451	8,795,508	17.8
Motor Vehicle Fees	221,316,900	227,256,830	-2.6
Other Fees	89,577,119	101,983,860	-12.2
<b>Total Collections</b>	<b>\$376,451,808</b>	<b>\$398,456,836</b>	<b>-5.5 %</b>





## 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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
Certificate of Title	\$81,260	-8.3%	\$88,638	-7.3%	\$95,574	-9.7%	\$105,853	-8.4%	\$115,509
Registration/Decal	163,770	-12.3%	186,704	-5.9%	198,438	-7.0%	213,477	-8.1%	232,324
Misc/Penalties	199,200	-8.1%	216,650	-4.9%	227,828	-9.7%	252,256	3.7%	243,336
<b>Total Collections</b>	<b>\$444,230</b>	<b>-9.7%</b>	<b>\$491,992</b>	<b>-5.7%</b>	<b>\$521,840</b>	<b>-8.7%</b>	<b>\$571,586</b>	<b>-3.3%</b>	<b>\$591,169</b>

*Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 29 because a break-out is not available.*

# 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 102 and 110, 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

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### **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 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

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### **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 \$5 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. The surcharge was increased from \$1 to \$5 in House Bill 547 passed during the 100<sup>th</sup> General Assembly. The increase became effective August 28, 2019. 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.

## FEES ADMINISTERED

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- 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.
- 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		FY2016
	FY2020	Change	FY2019	Change	FY2018	Change	FY2017	Change	
Associate/Probate	\$179,169	-83.7%	\$1,096,085	-23.8%	\$1,438,844	-8.8%	\$1,578,389	-7.2%	\$1,701,119
Brain Injury	394,027	-19.7%	490,465	-10.8%	549,883	-9.5%	607,900	-3.3%	628,587
Circuit Clerk	10,254,532	1.3%	10,122,795	-1.0%	10,222,866	3.6%	9,864,739	-0.5%	9,915,549
Court Automation	3,886,733	-7.5%	4,203,341	-4.1%	4,385,294	1.7%	4,312,542	-2.4%	4,417,241
Crime Victims'	5,857,199	-14.9%	6,879,940	-1.8%	7,008,755	-8.4%	7,653,867	-10.4%	8,539,838
Deputy Sheriff	2,316,016	-7.0%	2,489,443	-3.0%	2,565,533	-2.9%	2,643,369	-10.8%	2,962,633
DNA Post Conviction Test				-100.0%	340	13.3%	300	100.0%	
DNA Profiling	937,007	-13.0%	1,077,456	-8.0%	1,170,953	0.1%	1,169,311	-4.5%	1,224,606
Domestic Relations	206,728	0.4%	205,813	-3.1%	212,473	1.4%	209,445	-1.4%	212,424
Drug Lab Test	256,196	-15.7%	303,900	-11.6%	343,663	-0.7%	346,075	-0.4%	347,398
Independent Living Center	197,143	-19.6%	245,130	-10.7%	274,486	-9.8%	304,453	-3.1%	314,325
Juvenile Justice	1,180,442	20.4%	980,625	100.0%					
Merchant License	1,445	12.9%	1,280	7.1%	1,195	-43.6%	2,120	-25.7%	2,852
Missouri CASA	66,556	-2.9%	68,531	-5.6%	72,566	-1.5%	73,666	-3.4%	76,283
MODEX	386,018	-30.1%	552,606	-12.9%	634,568	-8.2%	691,240	-6.8%	741,393
Motorcycle	197,141	-19.7%	245,552	-10.6%	274,770	-9.7%	304,355	-3.1%	314,129
Peace Officer Std & Train	633,436	13.1%	559,858	100.0%					
Prosecuting Attorney	411,603	98.8%	207,051	-7.0%	222,721	-13.9%	258,823	-8.7%	283,481
Putative Father	148,154	-0.6%	149,123	-0.1%	149,328	5.2%	141,934	4.8%	135,477
Recorders	8,629,261	4.6%	8,248,202	-2.3%	8,443,982	-5.2%	8,910,542	3.6%	8,597,142
School Building	990,440	-1.9%	1,009,348	-29.1%	1,423,613	30.9%	1,087,170	-17.1%	1,311,730
Spinal Cord Injury	395,731	-19.6%	492,310	-10.6%	550,534	-9.6%	609,302	-2.9%	627,760
<b>Total Collections</b>	<b>\$37,524,977</b>	<b>-5.3%</b>	<b>\$39,628,854</b>	<b>-0.8%</b>	<b>\$39,946,367</b>	<b>-2.0%</b>	<b>\$40,769,542</b>	<b>-3.7%</b>	<b>\$42,353,967</b>

## FEES ADMINISTERED

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# 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

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### **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. The processing fees were increased with the passage of House Bill 499 in the 100<sup>th</sup> General Assembly. The increased fees became effective August 28, 2019. 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		FY2016
	FY2020	Change	FY2019	Change	FY2018	Change	FY2017	Change	
Blindness Education	\$87,822	15.9%	\$75,779	-4.1%	\$78,980	2.6%	\$77,012	4.8%	\$73,468
CDL Testing	716,950	-28.3%	999,925	6.5%	938,622	8.0%	869,125	-3.3%	898,475
Driver Licenses Issued									
Operator (Class F)	9,368,212	-16.7%	11,248,787	-8.0%	12,224,708	14.3%	10,692,188	-8.4%	11,670,248
For Hire (Class E)	2,075,732	-11.3%	2,340,945	-10.9%	2,625,935	15.0%	2,282,730	-5.5%	2,415,001
Commercial (Class A, B, C)	1,997,736	-11.9%	2,267,193	-1.1%	2,291,533	11.1%	2,062,410	-6.7%	2,210,621
Motorcycle (Class M)	1,458	-33.0%	2,175	1.2%	2,150	-7.1%	2,315	15.0%	2,013
Identification Card Fee	876,347	-21.5%	1,116,636	-1.4%	1,132,497	-2.5%	1,161,090	-1.0%	1,173,297
Instruction Permit Fee	249,110	-2.2%	254,719	-0.6%	256,219	0.5%	254,819	0.0%	254,882
Organ Donor	125,644	12.2%	112,017	2.3%	109,485	3.5%	105,789	1.1%	104,634
Processing Fee	69,467	130.8%	30,102	-1.4%	30,524	8.5%	28,125	-10.4%	31,402
Reinstatement Fee	1,638,414	-10.2%	1,825,285	-1.3%	1,848,618	-5.9%	1,964,977	-12.1%	2,234,358
Miscellaneous	17,239	-34.3%	26,229	26.9%	20,674	-10.6%	23,131	-15.5%	27,365
<b>Total Collections</b>	<b>\$17,224,131</b>	<b>-15.2%</b>	<b>\$20,299,792</b>	<b>-5.8%</b>	<b>\$21,559,945</b>	<b>10.4%</b>	<b>\$19,523,711</b>	<b>-7.5%</b>	<b>\$21,095,764</b>

## 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. The processing fees were increased with the passage of House Bill 499 in the 100<sup>th</sup> General Assembly. The increased fees became effective August 28, 2019. 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 one million dollars collected annually is to the General Fund. Fees collected in excess of one million dollars are deposited to the Missouri Water Patrol Division Fund. Prior to July 1, 2019, the first two million dollars collected was deposited to the General Fund and the remainder 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	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017	Percent of Change	FY2016
Certificate of Title	\$464,235	-3.0%	\$478,485	-4.3%	\$499,975	0.0%	\$500,156	-0.1%	\$500,788
Processing *	2,840,860	114.7%	1,323,282	-0.8%	1,333,417	-2.1%	1,361,577	-7.7%	1,475,811
Registration/Decal	6,882,586	1.0%	6,815,731	-2.5%	6,989,393	4.1%	6,714,537	-2.9%	6,916,017
Miscellaneous	176,770	-0.7%	178,010	-4.0%	185,336	6.0%	174,769	-0.5%	175,640
<b>Total Collections</b>	<b>\$10,364,451</b>	<b>17.8%</b>	<b>\$8,795,508</b>	<b>-2.4%</b>	<b>\$9,008,121</b>	<b>2.9%</b>	<b>\$8,751,039</b>	<b>-3.5%</b>	<b>\$9,068,256</b>

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

## FEES ADMINISTERED

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# 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

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### **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.

### **Law Enforcement Memorial Fee**

This is a \$10 fee imposed by the Law Enforcement Memorial Foundation to vehicle owners applying for a Back the Blue specialty license plate. The fee is authorized by Section 301.3175, RSMo. Disposition of the contribution is to the Law Enforcement Memorial Foundation.

### **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.

## FEES ADMINISTERED

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### **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. The processing fees were increased with the passage of House Bill 499 in the 100<sup>th</sup> General Assembly. The increased fees became effective August 28, 2019. 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.

### **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.

## FEES ADMINISTERED

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### **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.

### **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	Percent of		Percent of		Percent of		Percent of		FY2016
	FY2020	Change	FY2019	Change	FY2018	Change	FY2017	Change	
Alt. Fuel Decal	\$675,517	21.4%	\$556,662	27.6%	\$436,268	3.8%	\$420,108	25.5%	\$334,622
Antiterrorism	8,845	31.8%	6,713	62.7%	4,125	0.4%	4,110	8.0%	3,807
Blindness Education	130,277	19.4%	109,144	10.3%	98,963	4.7%	94,547	-12.4%	107,926
Breast Cancer Aware	25,095	15.2%	21,786	30.3%	16,715	0.1%	16,691	-8.5%	18,240
Certificate of Title	15,500,193	-6.6%	16,595,360	-2.0%	16,929,915	-0.9%	17,086,648	0.4%	17,015,489
Children's Trust	107,399	-6.1%	114,321	-7.8%	123,961	-8.3%	135,250	-2.9%	139,238
Duplicate Plate	199,343	-18.2%	243,596	-6.4%	260,227	1.4%	256,730	-0.9%	259,168
Law Enforcement Mem.	23,983	100.0%							
License Transfer	466,230	-2.8%	479,717	-16.6%	575,284	-3.8%	598,260	-2.4%	612,729
MV Trip Permit	568,748	-14.3%	663,274	13.1%	586,259	15.4%	508,098	-8.7%	556,216
Organ Donor	162,867	15.2%	141,377	18.2%	119,613	-4.0%	124,587	-8.3%	135,819
Plate Reissuance	9,207,291	13.6%	8,101,983	15580636.5%	52	-23.5%	68	1.5%	67
Plate Reservation	2,521,717	0.5%	2,508,117	-3.8%	2,607,221	0.4%	2,595,702	2.7%	2,528,294
Processing Fee	4,851,978	152.1%	1,924,255	10.2%	1,746,860	3.9%	1,682,032	-5.7%	1,784,202
Registration	163,435,207	-5.1%	172,292,625	0.7%	171,144,989	1.5%	168,575,230	0.8%	167,213,401
Renewal Penalty	2,082,409	-15.7%	2,470,675	-2.7%	2,539,228	1.6%	2,498,159	1.7%	2,455,985
Specialty Plate	10,375	1975.0%	500	-90.0%	5,000	-52.4%	10,500	-31.7%	15,375
Title Penalty	18,017,727	-3.0%	18,582,884	1.2%	18,370,050	2.1%	18,000,353	2.4%	17,575,160
World War I	167,020	23.8%	134,914	23.4%	109,365	-0.9%	110,382	-4.1%	115,044
World War II						-100.0%	-12	-105.8%	208
Miscellaneous	3,154,679	36.6%	2,308,927	-4.7%	2,421,800	0.5%	2,410,069	69.0%	1,425,987
<b>Total Collections</b>	<b>\$221,316,900</b>	<b>-2.6%</b>	<b>\$227,256,830</b>	<b>4.2%</b>	<b>\$218,095,895</b>	<b>1.4%</b>	<b>\$215,127,512</b>	<b>1.3%</b>	<b>\$212,296,977</b>

*Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019.*

## FEES ADMINISTERED

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### 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 20 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. The percentage is 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. Prior to January 1, 2016, the rate was 30 percent. 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

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### **Missouri 911 Trust Fund**

This is a monthly fee assessed on subscribers of any communication service enabled to contact 911 and a 3 percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The fees are authorized by Sections 190.420, 190.455 and 190.460, RSMo. Disposition of the monthly fee (less 2 percent retained by the provider) is 99 percent through the agency fund Missouri 911 Service Trust Fund to local political subdivisions and 1 percent to the General Fund. Disposition of the first \$801,150 of the 3 percent service charge was to the General Fund. Disposition of subsequent collections (less 3 percent retained by the seller) is 99 percent through the agency fund Missouri 911 Service Trust Fund to local political subdivisions and 1 percent to the General Fund.

### **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.

## FEES ADMINISTERED

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### **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.

### **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		FY2016
	FY2020	Change	FY2019	Change	FY2018	Change	FY2017	Change	
Battery	\$788,970	-1.3%	\$799,483	2.8%	\$777,921	0.8%	\$771,710	8.9%	\$708,608
Criminal Record	630	-87.6%	5,074	-65.0%	14,495	23.1%	11,774	8.1%	10,888
Contract Office Penalties	65,090	66.2%	39,172	8.6%	36,071	16.2%	31,055	9.2%	28,445
Contract Office Return to State	922,256	-2.7%	948,125	-17.8%	1,152,958	-11.4%	1,301,660	-17.3%	1,573,186
Excess Traffic Fines	60,160	-55.7%	135,654	255.9%	38,120	-73.6%	144,560	125.3%	64,151
Gaming	56,354,154	-24.7%	74,846,064	-5.4%	79,139,264	-3.1%	81,655,898	-4.0%	85,047,328
Missouri 911	6,119,562	232.6%	1,839,732	100.0%					
MV Commission	1,624,261	-15.3%	1,918,777	59.9%	1,200,313	-1.7%	1,220,948	1.5%	1,202,779
Petroleum	3,395,340	-1.2%	3,437,324	1.6%	3,384,043	30.2%	2,598,663	7.5%	2,417,687
Political Subdivision Report Fine	696,330	-25.2%	930,897	115.0%	432,968				
Publication/Record Searches	656,833	-6.2%	700,213	-8.8%	767,629	-13.8%	890,220	-24.3%	1,175,718
Rural Electric	480	-44.8%	870	2075.0%	40	-91.8%	490	4.3%	470
Storage Tank	16,000,429	20.9%	13,238,787	14.8%	11,529,928	-0.9%	11,633,855	0.6%	11,567,440
Tax Credit Annual Report Filing Penalty	236,890	-49.1%	465,392	-35.4%	720,107	-27.9%	998,295	1506.6%	62,136
Tire	2,606,234	-0.8%	2,628,296	15.3%	2,279,098	-4.9%	2,397,052	2.5%	2,339,106
Tobacco	24,500	-2.0%	25,000	-6.4%	26,700	-1.8%	27,200	-2.2%	27,800
Transportation Network Comp	25,000	0.0%	25,000	-16.7%	30,000	100.0%			
<b>Total Collections</b>	<b>\$89,577,119</b>	<b>-12.2%</b>	<b>\$101,983,860</b>	<b>0.4%</b>	<b>\$101,529,655</b>	<b>-2.1%</b>	<b>\$103,683,380</b>	<b>-2.4%</b>	<b>\$106,225,742</b>

**DEPARTMENT OF REVENUE  
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS  
FOR THE LAST FIVE FISCAL YEARS (2016-2020)**

	Fiscal Year				
	2020	2019	2018	2017	2016
Blindness Education	87,823	75,779	78,980	77,012	73,468
CDL Testing	28,678	39,997	37,544	34,765	35,939
Driver Licenses Issued					
Operator (Class F)	954,903	1,018,401	1,081,779	962,837	1,030,419
For Hire (Class E)	96,667	96,542	106,569	91,544	94,862
Commercial (Class A, B, C)	65,433	66,458	66,145	59,548	62,968
Motorcycle (Class M)	112	169	160	179	161
Identification Card Fee	148,607	186,976	188,751	193,516	195,550
Instruction Permit Fee	141,659	169,589	173,907	179,448	182,711
Organ Donor	125,644	112,016	109,485	105,789	104,634
Processing Fee	7,123	6,480	6,591	6,117	6,690
Record Inquiries (a)	252,106	282,294	299,901	305,826	304,393
Reinstatement Fee	39,814	45,605	50,397	55,246	65,663
Miscellaneous					
Address Changes	6,006	18,538	22,783	25,518	27,428
CDL Medical Certification	72,472	78,447	83,934	76,517	90,087
Nondriver ID for Voting (b)	1,123	1,516	1,115	13	
Other	2,376	2,681	2,417	2,308	2,882
<b>Total Driver License Financial Transaction Items</b>	<b><u>2,030,546</u></b>	<b><u>2,201,488</u></b>	<b><u>2,310,458</u></b>	<b><u>2,176,183</u></b>	<b><u>2,277,855</u></b>
Percent Increase/Decrease from Prior Year	<b><u>-7.76%</u></b>	<b><u>-4.72%</u></b>	<b><u>6.17%</u></b>	<b><u>-4.46%</u></b>	<b><u>-2.22%</u></b>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

(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 (2016-2020)**

	Fiscal Year				
	2020	2019	2018	2017	2016
Alt. Fuel Decal	5,926	4,597	2,924	2,570	1,980
Antiterrorism	310	227	107	110	101
Blindness Education	127,451	107,018	98,041	93,229	106,945
Breast Cancer Awareness	760	678	444	455	506
Certificate of Title	2,028,063	2,171,623	2,221,806	2,255,459	2,271,482
Children's Trust	2,695	2,846	3,009	3,310	3,398
Duplicate Plate	51,532	57,484	61,008	60,535	58,870
Law Enforcement Memorial	2,397				
License Transfer	234,904	241,159	288,730	300,511	307,666
MV Trip Permit	57,203	64,861	68,749	69,810	73,957
Organ Donor	147,490	128,830	112,031	116,221	129,099
Plate Reissuance	5,512,600	4,726,986	38	50	47
Plate Reservation	168,286	167,222	174,020	172,997	168,558
Processing Fee	808,919	556,094	615,857	494,937	545,402
Record Inquiries (a)	749,338	747,225	753,225	696,981	651,615
Registration	6,154,673	5,986,451	5,727,722	5,657,519	5,718,648
Renewal Penalty	415,102	492,251	500,812	494,333	484,577
Specialty Plate	4	4	1	6	6
Title Penalty	272,531	279,238	278,212	276,053	273,803
Transportation Network Company Business License	5	5	6		
World War I	110,946	98,663	86,431	87,559	95,955
World War II				(2)	26
Miscellaneous	551,896	525,749	661,271	674,909	484,406
<b>Total Motor Vehicle Financial Transaction Items</b>	<u>17,403,031</u>	<u>16,359,211</u>	<u>11,654,444</u>	<u>11,457,552</u>	<u>11,377,047</u>
Percent Increase/Decrease from Prior Year	<u>6.38%</u>	<u>40.37%</u>	<u>1.72%</u>	<u>0.71%</u>	<u>2.59%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

**DEPARTMENT OF REVENUE  
MARINE FINANCIAL TRANSACTION ITEMS  
FOR THE LAST FIVE FISCAL YEARS (2016-2020)**

	Fiscal Year				
	2020	2019	2018	2017	2016
Certificate of Title	70,437	71,194	75,478	75,052	75,398
Processing Fee	527,814	525,656	531,564	543,361	589,207
Registration/Decal	117,095	117,662	121,171	122,131	124,949
Miscellaneous	8,521	8,446	8,745	8,591	8,587
<b>Total Marine Financial Transaction Items</b>	<b><u>723,867</u></b>	<b><u>722,958</u></b>	<b><u>736,958</u></b>	<b><u>749,135</u></b>	<b><u>798,141</u></b>
Percent Increase/Decrease from Prior Year	<u>0.13%</u>	<u>-1.90%</u>	<u>-1.63%</u>	<u>-6.14%</u>	<u>0.48%</u>

**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS  
FOR THE LAST FIVE FISCAL YEARS (2016-2020)**

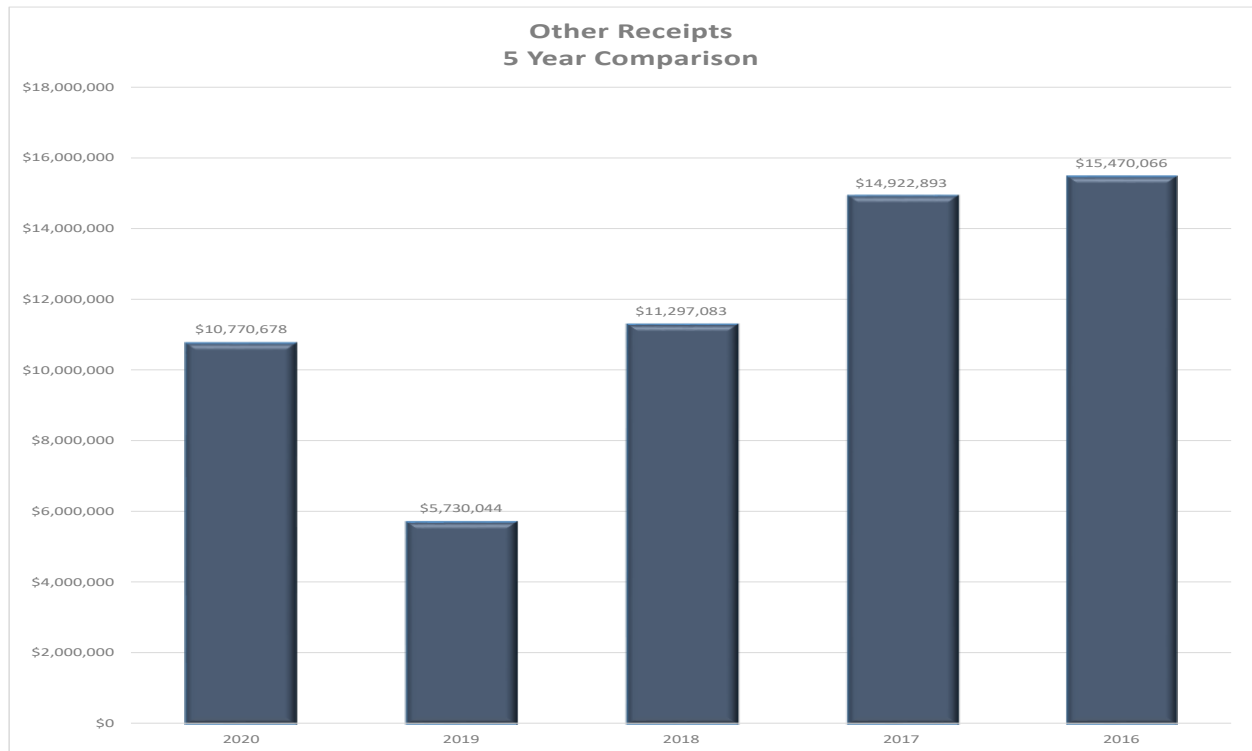
	Fiscal Year				
	2020	2019	2018	2017	2016
Certificate of Title	9,560	10,427	11,243	12,417	13,588
Registration/Decal	15,983	18,219	19,371	20,842	22,679
Miscellaneous/Penalties	2,436	2,514	2,739	3,115	3,159
<b>Total All-Terrain Vehicle Financial Transaction Items</b>	<b><u>27,979</u></b>	<b><u>31,160</u></b>	<b><u>33,353</u></b>	<b><u>36,374</u></b>	<b><u>39,426</u></b>
Percent Increase/Decrease from Prior Year	<u>-10.21%</u>	<u>-6.58%</u>	<u>-8.31%</u>	<u>-7.74%</u>	<u>-3.93%</u>

## OTHER RECEIPTS

# SUMMARY OF OTHER RECEIPTS

	FY20 Amount Collected	FY19 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$116,729	\$694,405	-83.2 %
Federal Funds	2,264,795	2,382,668	-4.9
Interest	2,660,416	0	100.0
Recycling Receipts	7,338	12,453	-41.1
Refunds/Rebates	10,133	10,571	-4.1
Unclaimed Property	46,334	50,882	-8.9
All Other Miscellaneous Receipts	5,664,933	2,579,065	119.7
<b>Total Other Receipts</b>	<b>\$10,770,678</b>	<b>\$5,730,044</b>	<b>88.0 %</b>

\*All Other Miscellaneous Receipts includes cancelled checks of \$5.2 million and \$2.5 million in Fiscal Years 2020 and 2019 respectively.



# Missouri Department of Revenue

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## Non-State Funds Schedule

Fiscal Year Ended June 30, 2020

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 2020**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing (a)	County and Other Miscellaneous	Dept of Agriculture Non-State	Excess Traffic Fines	Family Support Trust
<b>Collections</b>							
Collections	\$ 3,205,475	60,417,435	4,537,123	6,944,632	22,010,537	742,563	2,868,640,939
Interest	25,893	9,030	8,009	60,216	20,403	5,244	34,531
Total Collections	<u>\$ 3,231,368</u>	<u>60,426,465</u>	<u>4,545,132</u>	<u>7,004,848</u>	<u>22,030,940</u>	<u>747,807</u>	<u>2,868,675,470</u>
<b>Disbursements</b>							
Political Subdivisions	\$	4,396,505		6,646,316		1,970,065	
General Revenue	2,720,049	44,409	6,441,210	46,847			
Other State Funds	1,345	56,067,027		27,827	6,855		
Refunds to Taxpayers		2,264		140,165	199,112		
Transfers to Other Non-State Funds	635,815						
Other Entities					22,199,379		2,867,874,235
Total Disbursements	<u>\$ 3,357,209</u>	<u>60,510,205</u>	<u>6,441,210</u>	<u>6,861,155</u>	<u>22,405,346</u>	<u>1,970,065</u>	<u>2,867,874,235</u>
Collections Over (Under) Disbursements	\$ (125,841)	(83,740)	(1,896,078)	143,693	(374,406)	(1,222,258)	801,235
Beginning Balance July 1, 2019	<u>1,659,415</u>	<u>952,831</u>	<u>2,078,137</u>	<u>3,826,288</u>	<u>1,560,490</u>	<u>1,344,341</u>	<u>15,713,365</u>
<b>Ending Total Assets</b>	<u>\$ 1,533,574</u>	<u>869,091</u>	<u>182,059</u>	<u>3,969,981</u>	<u>1,186,084</u>	<u>122,083</u>	<u>16,514,600</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
<b>Collections</b>							
Collections	\$ 68,732,347	6,063,249	283,537,799	1,156,007,863	343,919,032	3,790,898,411	8,615,657,405
Interest	720,624	3,333	222,999	405,909	64,619	5,476,988	7,057,798
Total Collections	<u>\$ 69,452,971</u>	<u>6,066,582</u>	<u>283,760,798</u>	<u>1,156,413,772</u>	<u>343,983,651</u>	<u>3,796,375,399</u>	<u>8,622,715,203</u>
<b>Disbursements</b>							
Political Subdivisions	\$ 48,094,404	507,151	270,682,699		58,545,433	3,798,661,377	4,189,503,950
General Revenue	4,119,293	56,313		26,878,389		38,319,047	78,625,557
Other State Funds				641,317,669	286,886,543	693,771	985,001,037
Refunds to Taxpayers	5,954,207		157,898	2,941,220			9,394,866
Transfers to Other Non-State Funds				456,461,626		1,849	457,099,290
Other Entities		5,066,922					2,895,140,536
Total Disbursements	<u>\$ 58,167,904</u>	<u>5,630,386</u>	<u>270,840,597</u>	<u>1,127,598,904</u>	<u>345,431,976</u>	<u>3,837,676,044</u>	<u>8,614,765,236</u>
Collections Over (Under) Disbursements	\$ 11,285,067	436,196	12,920,201	28,814,868	(1,448,325)	(41,300,645)	7,949,967
Beginning Balance July 1, 2019	<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>636,071,497</u>
<b>Ending Total Assets</b>	<u>\$ 76,155,369</u>	<u>939,308</u>	<u>30,026,434</u>	<u>55,959,830</u>	<u>5,010,071</u>	<u>451,552,980</u>	<u>644,021,464</u>

(a) The Compliance Clearing July 1, 2019 beginning balance was restated.

(b) 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

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## Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2020

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, 2020**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excess 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,m)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (n)	Total (Memorandum Only)
Adair County	\$	12,308			119,847	668,411	3,809,976	440,506		26,639	131,807	5,209,494
Andrew County		12,524			848	741,971	2,055,958	450,293		27,947	101,534	3,391,075
Atchison County		29,706			6	666,324	1,486,829	502,487		31,958	2,762	2,720,073
Audrain County		84,796			85,317	879,765	5,783,991			25,412	2,614	6,861,895
Barry County		47,741			2,695	1,377,704	6,697,376	201,814		13,445	2,323	8,343,099
Barton County		77,196			725	700,725	1,135,962			29,252	24,326	1,968,186
Bates County		78,528			12	957,455	1,473,838	263,265		27,398	36,374	2,836,870
Benton County					1,814	809,790	4,200,574	323,995		20,162	40,055	5,396,390
Bollinger County					5	590,002	1,164,537	215,752		29,624	18,680	2,018,600
Boone County		21,673	26,550		605,322	1,731,714	49,102,532				133,711	51,621,503
Buchanan County		42,734			253,928	617,491	23,105,713	2,783,929		4,097	100,944	26,908,836
Butler County		55,522			45,029	1,215,356	7,071,331			16,706	90,804	8,494,749
Caldwell County		55,870			3	594,967	1,188,705	236,793		30,902	66,314	2,173,555
Callaway County					20,035	1,686,118	4,644,461	728,003		11,264	46,037	7,135,917
Camden County		4,923			21,026	2,814,727	11,787,282	838,003			71,794	15,537,755
Cape Girardeau County		48,210		2,104	173,682	1,093,127	14,847,959	1,591,958			114,809	17,871,849
Carroll County		114,815			13,608	842,269	1,214,804	208,784			954	2,395,233
Carter County					12,131	345,317	864,541			31,679	7,041	1,260,709
Cass County		75,791		248	267,260	1,439,356	24,377,668	4,518,970			6,002	30,685,295
Cedar County					1	616,872	1,668,335			27,695	33,220	2,346,123
Chariton County		64,011			333	769,514	1,246,907	229,490			2,815	2,313,070
Christian County		9,462			62,096	1,518,143	13,233,498				9,757	14,832,957
Clark County		37,319			13,682	529,141	1,357,483			31,430	1,961	1,971,017
Clay County		149,900			1,319,135	920,576	42,512,890	6,514,080			144,981	51,561,562
Clinton County					986	680,944	1,291,212	263,548			116,381	2,353,071
Cole County		46,601	1,641,916		318,120	1,144,888	20,350,947	2,258,443		3,860	60,252	25,825,027
Cooper County		47,597			12,864	591,504	3,563,855	374,749		27,245	28,400	4,646,214
Crawford County		74,278			10	731,723	5,460,101			23,546	40,102	6,329,758
Dade County		35,326			2	573,911	970,148	113,099		31,517	1,168	1,725,170
Dallas County					3,041	712,758	3,244,139			26,936	1,664	3,988,540

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2020**

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,m)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (n)	Total (Memorandum Only)
(continued from previous page)												
Daviess County	\$	12,584			1	713,331	1,229,231	128,159		30,218	316	2,113,840
DeKalb County					643	744,870	2,214,787	238,962		31,016	68,386	3,298,663
Dent County					4,984	675,056	4,378,484			28,187	28,724	5,115,436
Douglas County					29,764	772,842	2,146,011			28,862	40,763	3,018,242
Dunklin County		20,737			64,742	826,583	4,536,619	375,317		24,461	66,445	5,914,903
Franklin County		89,623			104,433	2,279,434	29,843,742				122,119	32,439,352
Gasconade County		18,948			13,422	577,361	2,657,453				20,889	3,288,072
Gentry County					4,913	525,843	752,615	88,159			4,606	1,376,137
Greene County		106,650	298,017		1,448,480	3,663,334	95,619,672				418,213	101,554,366
Grundy County		48,810			23,321	476,105	1,439,348				16,565	2,004,149
Harrison County					2	765,222	1,640,717	131,612			18,541	2,556,094
Henry County		22,418			6,090	837,716	4,235,411	350,141		24,641	3,955	5,480,372
Hickory County					0	479,690	1,187,546			29,033	16,420	1,712,690
Holt County		56,363			1	501,595	1,204,882	200,516			2,081	1,965,437
Howard County		17,051			69,666	411,155	1,707,730	217,312			8,656	2,431,570
Howell County		50,731			60,682	1,215,458	7,780,861	647,870		19,376	3,831	9,778,810
Iron County		51,764		5,357	9,849	380,313	1,420,618			31,103	13,083	1,912,087
Jackson County	1,839,791	178,910	344,504		6,060,337	1,076,246	131,230,492				373,748	141,104,027
Jasper County		110,012			88,983	1,414,274	24,251,452				227,608	26,092,329
Jefferson County		84,784			426,071	4,390,668	41,572,662				43,417	46,517,602
Johnson County		42,938			24,634	1,401,755	14,278,497	1,639,103		12,455	1,485	17,400,867
Knox County		21,169			54,515	489,336	910,501	417,745		32,534	1,246	1,927,046
Laclede County		42,902			14,577	886,978	5,648,992			19,820	80,316	6,693,586
Lafayette County		88,879		18,649	123,241	872,305	4,389,126	700,657		19,586	91,444	6,303,887
Lawrence County		70,375			12,800	1,094,965	6,250,815	726,405		17,777	99,222	8,272,359
Lewis County		25,960			133,285	481,808	1,989,771	359,745		30,416	7,882	3,028,867
Lincoln County		25,119		10,145	137,320	1,317,474	12,249,504			2,363	42,681	13,784,606
Linn County		41,317			15,858	652,720	2,075,514	213,252		30,200	10,062	3,038,924
Livingston County		43,491			61,421	609,990	2,939,102	293,344		29,504	35,817	4,012,669
Macon County		84,316			54,471	867,821	2,809,198	287,314		28,616	9,824	4,141,560

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2020**

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,m)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (n)	Total (Memorandum Only)
(continued from previous page)												
Madison County	\$				3,660	346,943	2,591,777			29,543	22,624	2,994,548
Maries County					5	465,706	977,512	175,993			6,013	1,625,228
Marion County		62,619			86,362	595,074	6,187,138	844,275		24,737	23,380	7,823,585
McDonald County		25,180		642	11,846	766,760	5,756,097			25,925	1,671	6,588,121
Mercer County		25,936				421,380	759,304	133,118			4,549	1,344,288
Miller County					714	883,945	4,452,717	278,317		19,901	35,085	5,670,678
Mississippi County					881	416,613	1,699,684			30,128	12,174	2,159,480
Moniteau County		46,301			3,554	570,684	1,341,771	153,621			12,463	2,128,394
Monroe County		54,790			6,393	680,014	872,687	125,336		30,419	3,426	1,773,065
Montgomery County		31,736			8	589,723	2,461,167			29,264	12,565	3,124,463
Morgan County		7,973			44,644	1,293,398	2,864,529	188,505		18,569	29,385	4,447,003
New Madrid County		72,669			74,283	837,965	4,694,882	402,457		28,151	132,789	6,243,197
Newton County		78,937			15,376	1,303,037	9,504,364			9,482	91,546	11,002,742
Nodaway County					39,423	1,149,773	3,894,561	669,028		26,231	11,008	5,790,024
Oregon County		17,147			16	541,516	1,414,167			29,951	17,732	2,020,529
Osage County		28,566			4	591,663	2,180,567	347,990		28,664	538	3,177,992
Ozark County					16,889	712,970	1,401,029				19,472	2,150,359
Pemiscot County		42,975			807	576,574	3,354,922			29,780	21,966	4,027,024
Perry County		42,362			21,892	643,973	5,134,448	496,508		26,132	31,271	6,396,586
Pettis County		31,159			34,592	1,128,821	6,778,859	730,212		18,617	282,621	9,004,881
Phelps County		38,039			42,790	905,195	7,009,162			18,848	57,257	8,071,291
Pike County		72,669		17,624	27,063	615,746	4,747,321			26,981	24,756	5,532,160
Platte County		47,273			340,024	1,556,687	25,217,223	4,941,714				32,102,922
Polk County					43	966,727	4,820,371			21,326	80,952	5,889,418
Pulaski County		39,769			6,118	865,694	5,964,938				52,021	6,928,539
Putnam County		17,651			4	580,259	948,067	97,302		31,496	3,903	1,678,682
Ralls County		33,729			18,870	594,926	2,696,718	421,252			8,821	3,774,315
Randolph County		73,389			43,437	849,646	3,846,096	417,149		23,927	137,313	5,390,957
Ray County		114,839			6,863	810,771	4,576,641	604,277		24,779	50,463	6,188,634
Reynolds County					32	790,370	522,506			31,793	5,013	1,349,714

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2020**

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,m)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (n)	Total (Memorandum Only)
(continued from previous page)												
Ripley County	\$				8,811	459,938	1,314,469			28,511	17,037	1,828,765
St. Charles County		72,573			3,711,889	4,032,928	105,192,045	14,839,150			177,910	128,026,495
St. Clair County		7,216			29,971	641,504	360,201			29,846	17,367	1,086,105
St. Francois County		46,469		155	84,578	858,683	13,771,509			4,790	90,134	14,856,318
St. Louis County	676,537	118,309	1,036,528		10,917,220	11,795,985	573,552,704		7,813,163		472,414	606,382,860
Ste. Genevieve County		60,962			9	772,300	4,833,383			24,728	13,195	5,704,577
Saline County		86,946			6,009	786,015	4,665,114	523,516		26,093	1,366	6,095,058
Schuyler County					9,140	316,155	681,191			33,023	2,165	1,041,673
Scotland County		12,236			24,106	479,565	633,858	66,034		33,095	2,018	1,250,912
Scott County		44,980			95,032	516,851	4,055,891	525,642		18,890	19,042	5,276,328
Shannon County					2	645,365	759,274				7,503	1,412,143
Shelby County		29,646			18,675	556,799	819,920	101,831		32,510	1,299	1,560,679
Stoddard County		77,520			34,507	1,136,758	6,045,753	966,953		21,743	64,030	8,347,263
Stone County		31,507			20,464	1,316,865	9,213,570	746,620			1,551	11,330,578
Sullivan County		22,106			5	517,515	1,338,894	274,585		32,270	424	2,185,798
Taney County	\$	22,106			34,571	1,301,657	25,478,916				108,946	26,946,195
Texas County		21,109		5,235	1,969	1,017,557	4,223,643	351,384		23,732	46,359	5,690,987
Vernon County		114,743			3,711	990,044	2,252,502			26,294	67,141	3,454,435
Warren County		21,878			4,585	737,052	6,698,951	752,073		12,383	14,138	8,241,061
Washington County		56,051			12,734	571,851	4,775,836	418,300		21,257	34,675	5,890,704
Wayne County		38,832			18	566,492	1,402,624	150,512		29,039	18,948	2,206,465
Webster County		58,764			22,439	1,011,124	7,586,213			17,579	1,695	8,697,815
Worth County						253,820	336,325	38,149		34,415	1,374	664,083
Wright County		33,513			61,808	704,550	3,399,360			26,777	2,102	4,228,109
<b>TOTALS</b>	\$ <u>2,516,327</u>	<u>4,565,852</u>	<u>3,347,515</u>	<u>60,160</u>	<u>28,350,921</u>	<u>115,004,732</u>	<u>1,587,568,279</u>	<u>60,855,373</u>	<u>7,813,163</u>	<u>2,030,501</u>	<u>5,693,542</u>	<u>1,817,806,367</u>

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES  
FOR YEAR ENDED JUNE 30, 2020**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excess 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,m)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (n)	Total (Memorandum Only)
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(continued from previous page)

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 49 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 114 for a description of county private car tax.
- (c) See page 116 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 35 for a description of excess traffic fines.
- (e) See page 116 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 26, and 30 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 16 and 35 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 26 through 28, and 30 through 34.
- (m) Due to COVID-19, riverboats were closed from March 17, 2020 thru May 31, 2020.
- (n) See page 36 for a description of the telecommunication fee and service charge.

# Missouri Department of Revenue

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## Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2020

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, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
Adrian	\$			66,141	512,746				578,887
Advance				53,125	411,823	42,210			507,159
Agency				26,977	0				26,977
Airport Drive				27,529	765,378				792,907
Alba				21,889	12,023				33,912
Albany				68,231	368,483	33,514			470,228
Aldrich				3,155	0				3,155
Alexandria				6,271	6,617				12,888
Allendale				2,090	6,622				8,712
Allenville				4,575	0				4,575
Alma				15,855	0				15,855
Altamont				8,046	0				8,046
Altenburg				13,883	0				13,883
Alton				34,352	298,136				332,488
Amazonia				12,305	0				12,305
Amity				2,130	0				2,130
Amoret				7,494	0				7,494
Amsterdam				9,544	16,518				26,062
Anderson				77,342	434,164				511,506
Annada				1,144	0				1,144
Annapolis				13,607	75,171				88,778
Anniston				9,150	0				9,150
Appleton City				44,449	288,847				333,295
Arbela				1,617	0				1,617
Arbyrd				20,075	103,974				124,049
Arcadia				23,979	78,966				102,945
Archie				46,145	286,461				332,606
Arcola				2,169	0				2,169
Argyle				6,389	6,483				12,873
Arkoe				2,682	0				2,682

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Armstrong	\$			11,201	0				11,201
Arnold				820,665	8,229,877				9,050,542
Arrow Point Village				3,392	0				3,392
Arrow Rock				2,209	28,856				31,065
Asbury				8,164	12,065				20,229
Ash Grove				58,055	279,058	39,755			376,869
Ashland				146,204	986,496				1,132,699
Atlanta				15,184	17,377	4,320			36,882
Augusta				9,978	45,454				55,432
Aullville				3,944	0				3,944
Aurora				296,115	2,928,379	230,682			3,455,175
Auxvasse				38,769	141,053				179,822
Ava				118,043	1,217,107	83,174			1,418,325
Avilla				4,930	0				4,930
Avondale				17,353	13,192				30,545
Bagnell				3,668	11,194				14,862
Bakersfield				9,702	22,728				32,431
Baldwin Park				3,628	0				3,628
Ballwin	64,152			1,199,130	4,678,152				5,941,434
Baring				5,206	0				5,206
Barnard				8,716	0				8,716
Barnett				8,006	0				8,006
Bates City				8,637	123,783	32,961			165,381
Battlefield				220,469	412,888	87,940			721,298
Bell City				17,669	22,101				39,770
Bella Villa	1,538			28,752	85,619	18,305			134,213
Belle				60,935	273,156				334,091
Bellefontaine Neigh.	22,915			428,317	1,275,472				1,726,703
Bellerive	397			7,415	37,086				44,898
Bellflower				15,500	34,149				49,649

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Bel-Nor	\$ 3,163			59,120	176,053	37,640			275,975
Bel-Ridge	5,775			107,947	642,142				755,864
Belton				911,692	13,616,043				14,527,735
Benton				34,037	98,216	11,876			144,128
Benton City				4,102	0				4,102
Berger				8,716	6,865				15,581
Berkeley	18,944			354,091	2,650,882				3,023,917
Bernie				77,223	249,949	15,719			342,892
Bertrand				32,380	24,935				57,315
Bethany				129,836	1,666,089				1,795,925
Bethel				4,812	6,903				11,714
Beverly Hills	1,211			22,638	66,853				90,702
Bevier				28,318	146,887				175,205
Big Lake				6,271	0				6,271
Bigelow				1,065	0				1,065
Billings				40,820	99,177				139,997
Birch Tree				26,780	114,217				140,997
Birmingham				7,217	4,838				12,055
Bismarck				60,974	160,490				221,464
Blackburn				9,820	8,457				18,278
Black Jack	14,620			273,279	813,789	173,985			1,275,673
Blackwater				6,389	17,622				24,011
Blairstown				3,826	4,103				7,929
Bland				21,258	54,601				75,859
Blodgett				8,401	0				8,401
Bloomfield				76,237	161,007	56,371			293,615
Bloomsdale				20,548	372,657				393,205
Blue Eye				6,586	29,592				36,179
Blue Springs				2,073,551	21,773,611				23,847,162
Blythedale				7,612	0				7,612

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Bogard	\$			6,468	0				6,468
Bolckow				7,375	0				7,375
Bolivar				407,217	5,560,022				5,967,239
Bonne Terre				270,715	975,155				1,245,871
Boonville				328,100	3,364,548	316,228	2,422,393		6,431,269
Bosworth				12,029	0				12,029
Bourbon				64,366	392,323				456,689
Bowling Green				210,372	2,175,865				2,386,237
Bragg City				5,876	0				5,876
Brandsville				6,350	0				6,350
Branson				414,907	21,223,221				21,638,129
Branson West				18,852	2,130,906				2,149,758
Brashear				10,767	10,466				21,233
Braymer				34,628	68,776				103,404
Breckenridge				15,105	6,570				21,675
Breckenridge Hills	33,400			187,182	373,367	119,171			713,119
Brentwood	38,308			317,688	9,135,743				9,491,739
Bridgeton	24,370			455,530	6,051,246				6,531,147
Brimson				2,485	0				2,485
Bronaugh				9,820	0				9,820
Brookfield				179,136	1,789,208	130,162			2,098,505
Brooklyn Heights				3,944	0				3,944
Browning				10,452	20,758	3,595			34,805
Brownington				4,220	0				4,220
Brumley				3,589	17,726				21,315
Brunswick				33,839	202,325	50,787			286,952
Bucklin				18,418	33,596	4,619			56,633
Buckner				121,317	451,111	66,981			639,409
Buffalo				121,632	1,120,341				1,241,973
Bull Creek Village				23,782	16,647				40,429

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Bunceton	\$			13,962	7,098				21,060
Bunker				16,052	72,465				88,517
Burlington Junct.				21,179	0				21,179
Butler				166,397	2,081,271				2,247,668
Butterfield				18,537	5,066	4,083			27,686
Byrnes Mill				109,682	338,999				448,681
Cabool				84,638	498,839	66,304			649,781
Cainsville				11,438	5,358	1,451			18,247
Cairo				11,516	0				11,516
Caledonia				5,127	39,875				45,002
Calhoun				18,497	36,358				54,856
California				168,724	855,031	78,985			1,102,740
Callao				11,516	9,625	2,237			23,378
Calverton Park	2,728			50,996	151,859				205,582
Camden				7,533	0				7,533
Camden Point				18,694	0				18,694
Camdenton				146,637	3,607,543				3,754,180
Cameron				391,756	3,573,569				3,965,325
Campbell				78,564	330,038	30,899			439,501
Canalou				13,331	0				13,331
Canton				93,749	449,247				542,995
Cape Girardeau				1,496,388	28,548,093		2,112,697		32,157,178
Cardwell				28,121	32,289				60,409
Carl Junction				293,630	788,613				1,082,243
Carrollton				149,240	1,156,561				1,305,802
Carterville				74,581	150,179	31,202			255,962
Carthage				567,066	6,740,803				7,307,869
Caruthersville				243,265	951,834		1,295,121		2,490,219
Carytown				10,688	0				10,688
Cassville				128,811	2,397,454				2,526,264

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Catron	\$			2,642	0				2,642
Cedar Hill Lakes				9,347	0				9,347
Center				20,035	40,687				60,723
Centertown				10,964	24,444				35,408
Centerview				10,530	3,022				13,553
Centerville				7,533	4,493				12,026
Centralia				158,824	1,062,790				1,221,614
Chaffee				116,545	412,180	37,295			566,019
Chain of Rocks				3,668	0				3,668
Chain-O-Lakes				4,969	0				4,969
Chamois				15,618	14,592				30,210
Champ	27			513	691				1,231
Charlack	2,876			53,757	160,080				216,712
Charleston				234,549	1,132,642				1,367,191
Chesterfield	100,191			1,872,763	14,087,576				16,060,530
Chilhowee				12,818	11,271				24,089
Chillicothe				375,270	4,589,186	349,868			5,314,324
Chula				8,282	0				8,282
Clarence				32,065	82,247				114,312
Clark				11,753	14,085	20,135			45,973
Clarksburg				13,173	6,910				20,083
Clarksdale				10,688	13,158	2,576			26,422
Clarkson Valley	5,553			103,806	139,825				249,184
Clarksville				17,432	19,666	5,256			42,353
Clarkton				50,798	136,430				187,228
Claycomo				56,399	606,089				662,488
Clayton	100,780			628,632	4,153,486	1,031,650			5,914,548
Clearmont				6,705	0				6,705
Cleveland				26,070	115,816				141,886
Clever				84,362	396,149	40,813			521,324

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Cliff Village	\$			1,578	0				1,578
Clifton Hill				4,496	0				4,496
Clinton				355,274	4,171,629	292,489			4,819,392
Clyde				3,234	0				3,234
Cobalt City				8,913	0				8,913
Coffey				6,547	0				6,547
Cole Camp				44,212	218,715	24,592			287,519
Collins				6,271	69,242	6,206			81,719
Columbia				4,279,226	47,015,650				51,294,876
Commerce				2,642	0				2,642
Conception Junct.				7,809	0				7,809
Concordia				96,628	824,710				921,338
Coney Island				2,958	1,969				4,926
Conway				31,079	150,464				181,543
Cool Valley	2,524			47,170	197,778	27,426			274,898
Cooter				18,497	0				18,497
Corder				15,934	12,323	4,894			33,151
Corning				592	0				592
Cosby				4,890	0				4,890
Cottleville				121,278	2,078,734				2,200,012
Country Club Village				96,588	141,069	24,237			261,894
Country Club Hills	2,688			50,246	202,978	31,990			287,902
Country Life Acres	156			2,919	3,931				7,006
Cowgill				7,415	0				7,415
Craig				9,781	9,811				19,592
Crane				57,661	224,339	29,637			311,636
Creighton				13,764	12,352				26,117
Crestwood	28,822			469,808	3,256,442	299,107			4,054,179
Creve Coeur	37,628			703,331	2,979,210				3,720,169
Crocker				43,778	165,178				208,956

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Cross Timbers	\$			8,519	0				8,519
Crystal City				191,480	1,711,605				1,903,086
Crystal Lake Park	992			18,537	55,200				74,728
Crystal Lakes				14,119	8,126				22,245
Cuba				132,360	1,912,365				2,044,726
Curryville				8,874	6,947				15,821
Dadeville				9,229	0				9,229
Dalton				670	0				670
Dardenne Prairie				453,322	2,429,420				2,882,742
Darlington				4,772	0				4,772
Dearborn				19,562	78,936				98,499
Deepwater				17,077	20,167	7,348			44,593
Deerfield				3,195	0				3,195
DeKalb				8,677	0				8,677
Dellwood	10,603			198,185	758,673				967,461
Delta				17,275	18,911				36,186
Dennis Acres				2,997	0				2,997
Denver				1,538	0				1,538
Des Arc				6,981	0				6,981
Desloge				199,329	3,513,184				3,712,513
De Soto				252,415	3,792,441				4,044,856
Des Peres	17,667			330,230	6,903,881	940,959			8,192,736
De Witt				4,890	0				4,890
Dexter				310,155	3,237,666	265,368			3,813,189
Diamond				35,575	261,986				297,560
Diehlstadt				6,350	0				6,350
Diggins				11,792	17,826				29,618
Dixon				61,092	296,440				357,533
Doniphan				78,761	932,685	97,176			1,108,622
Doolittle				24,847	81,654				106,501

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Dover	\$			4,062	3,595				7,657
Downing				13,212	0				13,212
Drexel				38,059	305,951				344,011
Dudley				9,150	50,819				59,969
Duenweg				44,212	368,945				413,157
Duquesne				69,532	802,345	65,522			937,400
Eagleville				12,463	328,787				341,250
East Lynne				11,950	23,399				35,349
Easton				9,229	4,114				13,343
East Prairie				125,261	618,149				743,410
Edgar Springs				8,203	33,069				41,272
Edgerton				21,534	17,644				39,178
Edina				46,381	178,641	24,780			249,802
Edmundson	1,760			32,893	867,260	60,746			962,659
Eldon				180,122	2,209,470				2,389,592
El Dorado Springs				141,707	841,832				983,539
Ellington				38,927	431,379				470,306
Ellisville	19,271			360,204	3,187,649				3,567,124
Ellsinore				17,590	104,118				121,708
Elmer				3,155	0				3,155
Elmira				1,972	0				1,972
Elmo				6,626	0				6,626
Elsberry				76,277	262,173	37,396			375,846
Emerald Beach				8,992	0				8,992
Eminence				23,664	321,163				344,827
Emma				9,189	16,478				25,667
Eolia				20,588	51,856				72,444
Essex				18,616	20,044	7,000			45,659
Ethel				2,445	0				2,445
Eureka	21,499			401,853	4,809,619				5,232,970

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Everton	\$			12,581	22,723				35,304
Ewing				17,985	47,742				65,726
Excelsior Estates				5,798	0				5,798
Excelsior Springs				437,151	6,334,979	550,116			7,322,247
Exeter				30,448	20,127				50,575
Fairfax				25,163	33,604	14,196			72,963
Fair Grove				54,940	409,011				463,951
Fair Play				18,734	87,304				106,038
Fairview				15,105	10,558	2,552			28,215
Farber				12,700	12,169	3,447			28,315
Farley				10,609	0				10,609
Farmington				640,503	8,818,517				9,459,020
Fayette				106,014	188,022	23,904			317,940
Fenton	8,486			158,627	4,383,279				4,550,393
Ferguson	44,738			836,243	5,765,719				6,646,701
Ferrelview				17,787	26,803				44,590
Festus				457,581	8,495,330				8,952,912
Fidelity				10,136	0				10,136
Fillmore				7,257	0				7,257
Fisk				13,488	18,620				32,109
Fleming				5,048	0				5,048
Flemington				5,837	0				5,837
Flint Hill				20,706	132,724				153,430
Flordell Hills	1,734			32,420	96,541	20,640			151,335
Florissant	110,053			2,057,105	9,768,944				11,936,102
Foley				6,350	11,961				18,311
Fordland				31,552	91,652				123,204
Forest City				10,570	13,348				23,918
Foristell				19,917	691,429	108,002			819,348
Forsyth				88,937	808,944				897,880

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Fortescue	\$			1,262	0				1,262
Foster				4,614	0				4,614
Fountain N' Lakes				6,508	0				6,508
Frankford				12,739	13,084				25,823
Franklin				3,747	3,235				6,982
Fredericktown				157,168	2,025,733				2,182,901
Freeburg				17,235	128,910				146,145
Freeman				19,010	42,186				61,196
Freistatt				6,429	0				6,429
Fremont Hills				32,577	45,534	12,248			90,359
Frohna				10,018	0				10,018
Frontenac	7,347			137,330	2,516,634	181,646			2,842,957
Fulton				504,436	4,131,276				4,635,712
Gainesville				30,487	292,388				322,875
Galena				17,353	71,676				89,030
Gallatin				70,440	304,765	45,047			420,251
Galt				9,978	0				9,978
Garden City				64,760	284,980	42,010			391,751
Gasconade				8,795	2,864				11,659
Gentry				2,840	0				2,840
Gerald				53,047	298,910				351,956
Gerster				986	271				1,257
Gibbs				4,220	0				4,220
Gideon				43,108	33,084				76,192
Gilliam				7,770	5,673				13,443
Gilman City				15,105	24,086				39,192
Ginger Blue					501				501
Gladstone				1,002,167	9,799,232	873,824			11,675,223
Glasgow				43,502	220,157	36,208			299,867
Glenaire				21,495	0				21,495

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Glenallen	\$			3,352	0				3,352
Glendale	12,502			233,681	924,489	148,775			1,319,447
Glen Echo Park	338			6,310	8,819				15,467
Glenwood				7,730	0				7,730
Golden City				30,171	92,821				122,992
Goodman				49,221	120,391				169,612
Gordonville				15,421	16,236				31,657
Gower				60,185	116,402	26,393			202,980
Graham				6,744	0				6,744
Grain Valley				506,960	2,916,966				3,423,926
Granby				84,165	315,880				400,044
Grand Falls Plaza				4,496	0				4,496
Grandin				9,584	27,287				36,871
Grand Pass				2,603	0				2,603
Grandview				965,291	8,412,600	1,404,933			10,782,824
Granger				1,341	0				1,341
Grant City				33,879	184,377				218,255
Grantwood	1,821			34,037	190,182	21,670			247,709
Gravois Mills				5,679	65,108				70,787
Green Castle				10,846	3,041				13,887
Green City				25,912	46,038				71,950
Greendale	1,374			25,675	82,896	16,346			126,291
Greenfield				54,072	173,934	15,252			243,258
Green Park	5,532			103,411	662,742				771,686
Green Ridge				18,773	47,374				66,147
Greentop				17,432	27,902				45,335
Greenville				20,154	181,543				201,697
Greenwood				205,915	595,990				801,906
Guilford				3,352	0				3,352
Gunn City				4,654	0				4,654

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Hale	\$			16,525	58,116				74,641
Half Way				6,823	16,335				23,158
Hallsville				58,805	164,525				223,330
Halltown				6,823	0				6,823
Hamilton				71,347	456,837	47,571			575,755
Hanley Hills	4,433			82,863	246,756				334,052
Hannibal				706,605	7,574,270	728,326			9,009,201
Hardin				22,441	20,950	4,166			47,557
Harris				2,406	0				2,406
Harrisburg				10,491	38,255				48,746
Harrisonville				395,148	4,465,253				4,860,401
Hartsburg				4,062	3,672				7,734
Hartville				24,177	178,922				203,099
Harwood				1,854	0				1,854
Hawk Point				26,385	58,991				85,376
Hayti				115,914	1,045,620				1,161,534
Hayti Heights				24,689	10,698				35,387
Haywood City				8,125	0				8,125
Hazelwood	54,233			1,013,723	7,116,473	1,451,748			9,636,178
Henrietta				14,553	19,710				34,263
Herculaneum				136,777	1,511,664				1,648,441
Hermann				95,878	1,269,591				1,365,469
Hermitage				18,418	140,018	7,111			165,547
Higbee				22,402	33,835				56,236
Higginsville				189,193	1,510,886	119,811			1,819,890
High Hill				7,691	15,270				22,961
Highlandville				35,930	110,855				146,785
Hillsboro				111,260	773,022				884,282
Hillsdale	3,119			58,292	173,586				234,997
Hoberg				2,209	0				2,209

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Holcomb	\$			25,044	42,115				67,159
Holden				88,819	589,018	61,381			739,218
Holland				9,032	0				9,032
Holliday				5,403	0				5,403
Hollister				174,561	3,109,329	203,676			3,487,566
Holt				17,630	184,849				202,479
Holts Summit				128,061	1,127,529	216,398			1,471,988
Homestead				7,296	0				7,296
Homestown				5,955	2,203				8,159
Hopkins				20,982	32,982				53,964
Hornersville				26,149	19,770				45,919
Houston				82,074	1,631,837	75,591			1,789,503
Houston Lake				9,268	0				9,268
Houstonia				8,677	0				8,677
Howardville				15,105	4,309	419			19,833
Hughesville				7,217	0				7,217
Humansville				41,333	132,443				173,776
Hume				13,252	22,800				36,052
Humphreys				4,654	0				4,654
Hunnewell				7,257	4,855				12,112
Huntleigh	705			13,173	17,744				31,621
Huntsdale				1,223	1,158				2,381
Huntsville				61,684	98,598	16,102			176,384
Hurdland				6,429	0				6,429
Hurley				7,020	4,621				11,641
Iatan				1,775	0				1,775
Iberia				29,028	266,793				295,820
Independence				4,607,760	43,004,646	1,301,813			48,914,219
Indian Point				20,824	658,458				679,282
Innsbrook				21,771	45,066				66,836

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Ionia	\$			3,471	0				3,471
Irondale				17,551	15,828				33,379
Iron Mtn. Lake				29,067	18,402				47,469
Ironton				57,582	523,320				580,902
Jackson				542,614	5,627,576				6,170,190
Jacksonville				5,955	0				5,955
Jameson				5,245	0				5,245
Jamesport				20,666	105,558				126,225
Jamestown				15,224	15,144				30,367
Jane					25,157				25,157
Jasper				36,718	151,904				188,622
Jefferson City				1,699,030	23,259,703				24,958,733
Jennings	31,042			580,239	2,314,989				2,926,271
Jerico Springs				8,992	0				8,992
Jonesburg				30,290	171,260				201,550
Joplin				2,002,480	40,108,704				42,111,185
Josephville				14,829	16,004				30,833
Junction City				12,897	0				12,897
Kahoka				81,956	305,204				387,160
Kansas City				18,133,939	249,077,074	46,878,596	9,240,976		323,330,585
Kearney				330,545	4,469,781				4,800,327
Kelso				23,112	107,322				130,433
Kennett				431,157	4,969,079	347,360			5,747,596
Keytesville				18,576	30,555				49,132
Kidder				12,739	6,446				19,185
Kimberling City				94,656	775,035	70,558			940,248
Kimmswick				6,192	82,040	15,874			104,105
King City				39,953	183,441				223,394
Kingdom City				5,048	596,467				601,515
Kingston				13,725	0				13,725

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Kingsville	\$			10,609	0				10,609
Kinloch		629		11,753	41,642				54,024
Kirbyville				8,164	33,011				41,175
Kirksville				690,395	8,695,109	828,897			10,214,401
Kirkwood		58,109		1,086,174	7,486,421	691,522			9,322,226
Knob Noster				106,843	449,910	73,078			629,830
Knox City				8,519	0				8,519
Koshkonong				8,361	45,474	26,138			79,972
La Belle				26,030	41,243	7,236			74,509
Laclede				13,607	10,890				24,497
Ladonia				20,233	103,227	12,612			136,072
Ladue		10,379		336,067	2,339,790				2,686,236
La Grange				36,718	40,657	28,719	1,139,710		1,245,803
Lake Annette				3,944	0				3,944
Lake Lafayette				12,897	0				12,897
Lake Lotawana				76,474	533,934				610,408
Lake Mykee				13,804	0				13,804
Lake Ozark				62,552	3,446,693				3,509,245
Lake St. Louis				573,653	7,022,239				7,595,892
Lakeshire		3,021		56,478	168,184				227,683
Lake Tapawingo				28,791	0				28,791
Lake Tekakwitha				10,018	0				10,018
Lake Waukomis				34,313	27,820	10,607			72,739
Lake Winnebago				44,606	34,213				78,820
Lamar				178,741	1,748,353				1,927,095
Lamar Heights				7,020	0				7,020
La Monte				44,961	105,472				150,433
Lanagan				16,525	10,850				27,375
Lancaster				28,712	75,216				103,928
La Plata				53,875	174,270				228,145

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Laredo	\$			7,809	0				7,809
La Russell				4,496	0				4,496
Lathrop				82,272	268,688	36,970			387,930
Laurie				37,271	832,947				870,218
Lawson				97,535	339,203	75,724			512,461
Leadington				16,644	493,263	62,114			572,021
Leadwood				50,562	64,175				114,737
Leasburg				13,331	0				13,331
Leawood				26,898	22,451				49,349
Lebanon				570,853	7,883,792				8,454,645
Lee's Summit				3,603,384	38,767,140				42,370,524
Leeton				22,323	66,026	11,765			100,114
Leonard				2,406	0				2,406
Leslie				6,744	0				6,744
Levasy				3,273	2,436				5,709
Lewis & Clark Village				5,206	0				5,206
Lewistown				21,061	78,707				99,767
Lexington				186,393	969,404	154,057			1,309,855
Liberal				29,935	37,899				67,834
Liberty				1,149,633	18,502,338	2,475,210			22,127,181
Licking				123,210	567,650	43,508			734,368
Lilbourn				46,933	59,142	4,779			110,854
Lincoln				46,933	165,579	25,953			238,466
Linn				57,543	263,051	40,086			360,680
Linn Creek				9,623	290,147	54,242			354,012
Linneus				10,964	0				10,964
Livonia				2,919	0				2,919
Loch Lloyd Village				23,664	0				23,664
Lock Springs				2,248	0				2,248
Lockwood				36,916	233,872	23,775			294,562

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Lohman	\$			6,429	9,299				15,728
Loma Linda				28,594	40,671				69,265
Lone Jack				41,412	325,243				366,655
Longtown				4,023	0				4,023
Louisburg				4,812	0				4,812
Louisiana				132,676	784,762	131,874			1,049,312
Lowry City				25,241	140,294	12,788			178,324
Lucerne				3,352	0				3,352
Ludlow				5,403	0				5,403
Lupus				1,301	0				1,301
Luray				3,905	0				3,905
MacKenzie				5,285	0				5,285
Macon				215,775	2,321,097	112,651			2,649,523
Madison				21,850	44,185				66,034
Maitland				13,528	17,234				30,762
Malden				168,605	1,415,618	68,873			1,653,096
Malta Bend				9,860	0				9,860
Manchester	38,178			713,625	5,631,320				6,383,124
Mansfield				51,114	248,532				299,646
Maplewood	66,792			317,333	4,664,308	183,991			5,232,424
Marble Hill				58,253	567,258				625,511
Marceline				88,069	406,696				494,765
Marionville				87,754	447,974				535,728
Marlborough	10,065			85,939	328,771				424,776
Marquand				8,006	24,377				32,384
Marshall				515,282	3,504,086	264,322			4,283,690
Marshfield				261,605	3,185,115				3,446,719
Marston				19,838	191,520	54,052			265,410
Marthasville				44,804	212,116	39,005			295,925
Martinsburg				11,990	39,047				51,037

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Maryland Hgts.	\$ 57,966			1,083,492	6,290,532		7,992,182		15,424,173
Maryville				472,174	4,851,031	393,113			5,716,318
Matthews				24,768	593,959				618,727
Maysville				43,936	140,719				184,655
Mayview				8,361	11,935				20,296
McBaine				394	0				394
McCord Bend				11,714	0				11,714
McFall				3,668	0				3,668
McKittrick				2,406	0				2,406
Meadville				18,221	0				18,221
Memphis				71,859	327,036	30,677			429,572
Mendon				6,744	0				6,744
Mercer				12,542	21,024				33,565
Merriam Woods				69,454	42,720				112,174
Merwin				2,287	0				2,287
Meta				9,032	60,617				69,649
Metz				1,933	0				1,933
Mexico				455,254	3,605,395				4,060,650
Miami				6,902	0				6,902
Middletown				6,586	21,617				28,204
Milan				77,302	228,981				306,283
Milford				1,025	0				1,025
Millard				3,510	0				3,510
Miller				27,568	176,707				204,275
Mill Spring				7,454	3,459				10,913
Milo				3,549	0				3,549
Mindenmines				14,395	31,854				46,249
Miner				38,809	1,174,014	69,246			1,282,069
Mineral Point				13,843	0				13,843
Miramiquoa Park				4,733	0				4,733

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Missouri City	\$			10,530	5,714				16,245
Moberly				551,133	6,213,109	583,831			7,348,073
Mokane				7,296	6,681				13,978
Moline Acres	7,870			96,312	249,417				353,598
Monett				349,950	4,623,822				4,973,772
Monroe City				99,822	760,179	87,416			947,417
Montgomery City				111,773	530,717				642,489
Monticello				3,865	0				3,865
Montrose				15,145	59,369				74,514
Mooresville				3,589	0				3,589
Morehouse				38,375	37,494				75,869
Morley				27,490	25,502	674			53,665
Morrison				5,482	4,109				9,591
Morrisville				15,303	17,063				32,366
Mosby				7,494	89,202				96,696
Moscow Mills				98,955	664,452				763,406
Mound City				45,711	272,412	25,898			344,021
Mountain Grove				188,877	3,115,862				3,304,739
Mountain View				107,237	1,097,683	56,615			1,261,535
Moundville				4,890	0				4,890
Mount Leonard				3,431	0				3,431
Mount Moriah				3,431	0				3,431
Mount Vernon				180,437	1,625,754	120,061			1,926,253
Napoleon				8,756	0				8,756
Naylor				24,926	29,566	8,009			62,501
Neck City				7,336	0				7,336
Neelyville				19,049	20,890				39,939
Nelson				7,572	0				7,572
Neosho				466,771	6,610,803				7,077,574
Nevada				330,743	4,418,384				4,749,127

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Newark	\$			3,707	0				3,707
New Bloomfield				26,385	67,192				93,577
Newburg				18,537	15,879				34,415
New Cambria				7,691	4,609	1,728			14,028
New Florence				30,329	180,090				210,419
New Franklin				42,950	106,626				149,576
New Hampton				11,477	5,919	2,005			19,402
New Haven				82,390	595,247				677,637
New London				38,414	272,903				311,317
New Madrid				122,895	564,973	112,481			800,349
New Melle				18,734	175,149	22,913			216,796
Newtonia				7,848	0				7,848
Newtown				7,217	0				7,217
Niangua				15,973	22,631				38,604
Nixa				750,225	4,257,003	524,710			5,531,938
Noel				72,254	460,957				533,211
Norborne				27,923	51,102				79,025
Normandy	38,308			197,515	490,194	125,750			851,767
North Kansas City				167,937	7,353,319		5,697,649		13,218,905
North Lilbourn				1,933	0				1,933
Northmoor				12,818	119,206	13,539			145,563
Northwoods	8,919			166,712	603,818				779,449
Norwood				26,227	78,918				105,146
Norwood Court	2,023			37,823	112,631				152,478
Novelty				5,482	0				5,482
Novinger				17,985	15,124				33,108
Oak Grove				307,434	2,875,816				3,183,249
Oak Grove Village				20,075	455,918				475,992
Oakland	2,914			54,466	214,036				271,416
Oak Ridge				9,584	0				9,584

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Oaks	\$			5,088	10,601				15,688
Oakview				14,790	204,431	12,635			231,856
Oakwood				7,296	0				7,296
Oakwood Park				7,415	0				7,415
Odessa				209,031	1,463,022				1,672,053
O'Fallon				3,128,725	26,315,321				29,444,046
Old Appleton				3,352	0				3,352
Old Monroe				10,452	50,274				60,726
Olean				5,048	0				5,048
Olivette	21,025			305,146	1,677,074	331,990			2,335,235
Olympian Village				30,526	0				30,526
Oran				51,035	129,404				180,439
Oregon				33,800	0				33,800
Oronogo				93,906	255,633				349,540
Orrick				33,011	71,880	14,118			119,010
Osage Beach				171,603	9,392,437				9,564,040
Osborn				16,683	17,212				33,895
Osceola				37,350	208,244				245,594
Osgood				1,893	0				1,893
Otterville				17,906	47,604				65,510
Overland	62,195			633,483	3,118,884				3,814,563
Owensville				105,541	1,819,961				1,925,502
Ozark				702,818	8,028,376				8,731,195
Pacific	14,774			276,158	2,120,090				2,411,022
Pagedale	6,971			130,309	513,651	82,963			733,894
Palmyra				141,786	798,173	150,186			1,090,145
Paris				48,117	290,478	33,982			372,577
Park Hills				345,454	2,230,718				2,576,172
Parkdale				6,705	0				6,705
Parkville				219,049	2,211,179				2,430,228

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Parkway	\$			17,314	68,457				85,771
Parma				28,121	30,491	5,796			64,407
Parnell				7,533	0				7,533
Pasadena Hills	1,962			36,679	109,226	23,352			171,219
Pasadena Park	992			18,537	55,200				74,728
Pascola				4,259	0				4,259
Passaic				1,341	0				1,341
Pattonsburg				13,725	32,751	4,298			50,773
Paynesville				3,037	0				3,037
Peculiar				181,739	1,455,624	269,588			1,906,951
Pendleton					96,742				96,742
Penermon				2,524	0				2,524
Perry				27,332	158,923				186,255
Perryville				324,393	3,402,239	319,097			4,045,729
Pevely				216,288	1,341,576				1,557,864
Phillipsburg				7,967	51,835				59,802
Pickering				6,310	0				6,310
Piedmont				77,973	915,122	92,992			1,086,087
Pierce City				50,956	234,941				285,897
Pierpont Village					6,263				6,263
Pilot Grove				30,290	83,681	14,401			128,372
Pilot Knob				29,422	185,400				214,822
Pine Lawn	30,239			129,166	459,737	82,234			701,376
Pineville				31,197	156,607	292,363			480,167
Plato				4,299	3,982				8,281
Platte City				185,012	2,440,697				2,625,709
Platte Woods				15,184	113,918	18,466			147,568
Plattsburg				91,461	373,733	59,949			525,143
Pleasant Hill				319,976	1,993,295				2,313,271
Pleasant Hope				24,216	127,784	17,456			169,457

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Pleasant Valley	\$			116,781	1,272,169	163,402			1,552,352
Pocahontas				4,496	0				4,496
Pollock				3,510	0				3,510
Polo				22,678	127,533				150,211
Poplar Bluff				671,385	11,860,435				12,531,820
Portage Des Sioux				12,936	15,564				28,500
Portageville				127,312	640,975				768,287
Potosi				104,910	1,935,055				2,039,965
Powersville				2,366	0				2,366
Prairie Home				11,043	10,040				21,084
Prathersville				4,890	0				4,890
Preston				8,795	14,815				23,610
Princeton				45,987	146,298	48,323			240,608
Purcell				16,091	10,804				26,896
Purdin				7,494	0				7,494
Purdy				43,305	136,619				179,924
Puxico				34,746	177,317				212,064
Queen City				23,585	148,761				172,346
Qulin				18,063	68,060				86,123
Randolph				2,051	142,106				144,157
Ravenwood				17,353	0				17,353
Raymondville				14,317	0				14,317
Raymore				757,482	7,898,103				8,655,585
Raytown				1,164,501	8,505,457				9,669,958
Rea				1,972	0				1,972
Redings Mill				5,955	5,120				11,075
Reeds				3,747	0				3,747
Reeds Spring				36,009	107,083				143,091
Renick				6,784	0				6,784
Rensselaer Village				8,992	0				8,992

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Republic	\$			581,777	6,692,121				7,273,898
Revere				3,116	0				3,116
Rhineland				5,600	4,888				10,489
Richards				3,786	0				3,786
Rich Hill				55,058	194,650	33,428			283,136
Richland				73,476	406,094				479,571
Richmond				228,633	2,204,395	186,529			2,619,556
Richmond Heights	76,177			339,301	5,531,398	654,773			6,601,648
Ridgely				4,102	0				4,102
Ridgeway				18,300	17,096				35,396
Risco				13,646	9,545				23,192
Ritchey				3,234	0				3,234
River Bend				394	35,779				36,174
Riverside				115,835	1,534,173	392,806	5,301,563		7,344,376
Riverview	6,026			112,640	335,428	71,713			525,808
Rochepoint				9,426	32,485				41,911
Rockaway Beach				33,169	104,224				137,393
Rock Hill	22,771			182,804	1,289,955				1,495,530
Rock Port				51,982	490,170	74,859			617,011
Rockville				6,547	7,086				13,632
Rogersville				121,199	968,931				1,090,129
Rolla				771,404	10,590,004	52,321			11,413,729
Roscoe				4,890	0				4,890
Rosebud				16,131	90,820				106,951
Rosendale				5,640	0				5,640
Rothville				3,905	0				3,905
Rush Hill				5,955	0				5,955
Rushville				11,950	0				11,950
Russellville				31,828	53,544				85,372
Rutledge				4,299	19,130				23,429

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
St. Ann	\$ 23,493			513,507	2,804,098				3,341,098
St. Charles				2,594,907	25,366,719		8,589,330		36,550,956
St. Clair				186,314	1,168,940				1,355,253
St. Elizabeth				13,252	31,237				44,488
St. James				166,278	1,128,718	40,978			1,335,974
St. John	21,746			257,030	1,137,970	163,640			1,580,386
St. Joseph				3,028,193	39,512,537	4,503,189	1,395,160		48,439,078
St. Louis		49,963	5,299,154	13,204,874	213,326,220	44,406,118	5,545,490	211,057	282,042,876
St. Martins				44,961	81,266				126,227
St. Mary				14,198	26,130				40,328
St. Paul				72,135	0				72,135
St. Peters				2,073,551	33,283,909				35,357,460
St. Robert				171,169	5,622,499				5,793,668
St. Thomas				10,373	12,680				23,053
Ste. Genevieve				173,930	1,283,153	148,210			1,605,293
Saddlebrooke				7,967	25,023				32,990
Saginaw				11,714	23,186				34,900
Salem				195,227	2,151,878				2,347,105
Salisbury				63,814	313,907	37,468			415,189
Sarcoie				52,455	353,589				406,044
Savannah				199,447	919,941				1,119,388
Schell City				9,820	0				9,820
Scotsdale				8,756	10,757				19,513
Scott City				180,043	912,345				1,092,387
Sedalia				843,500	13,063,503	1,121,275			15,028,278
Sedgewickville				6,823	0				6,823
Seligman				33,563	274,769				308,332
Senath				69,690	164,915				234,605
Seneca				92,131	557,529				649,661
Seymour				75,764	643,924				719,688

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Shelbina	\$			67,205	567,113				634,318
Shelbyville				21,771	33,607	5,974			61,352
Sheldon				21,416	49,422				70,837
Sheridan				7,691	0				7,691
Shoal Creek Drive				13,291	11,153				24,444
Shoal Creek Estates				3,786	0				3,786
Shrewsbury	97,266			246,657	2,699,777				3,043,699
Sibley				14,080	0				14,080
Sikeston				643,580	9,867,690	271,194		10,097	10,792,562
Silex				7,375	24,779	8,259			40,414
Skidmore				11,201	6,979				18,180
Slater				73,200	239,280	34,980			347,460
Smithton				22,481	21,579				44,059
Smithville				332,281	2,231,272	359,291			2,922,844
South Gifford				1,972	0				1,972
South Gorin				3,589	0				3,589
South Greenfield				3,549	0				3,549
South Lineville				1,104	0				1,104
South West City				38,257	260,815	82,382			381,453
Sparta				69,256	244,133				313,390
Spickard				10,018	4,733				14,750
Springfield				6,290,580	96,932,781	9,729,743			112,953,104
Stanberry				46,736	214,645	23,295			284,676
Stark City				5,482	2,512	105			8,099
Steele				85,663	422,029				507,693
Steelville				64,760	688,124				752,884
Stella				6,231	5,246				11,477
Stewartsville				29,580	146,440				176,020
Stockton				71,741	674,811	69,005			815,557
Stotesbury				710	0				710

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**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Stotts City	\$			8,677	0				8,677
Stoutland				7,572	9,483				17,056
Stoutsville				1,420	0				1,420
Stover				43,147	207,346				250,494
Strafford				92,999	757,223				850,223
Strasburg				5,561	2,114				7,675
Sturgeon				34,392	152,220				186,612
Sugar Creek				131,926	596,963	125,629			854,518
Sullivan				279,274	3,326,855				3,606,128
Summersville				19,799	118,538				138,336
Sumner				4,023	0				4,023
Sunrise Beach				16,999	774,669	77,005			868,673
Sunset Hills	28,927			335,081	2,575,885				2,939,893
Sweet Springs				58,529	312,105	33,949			404,583
Sycamore Hills	1,409			26,346	35,487				63,243
Syracuse				6,784	0				6,784
Tallapoosa				6,626	0				6,626
Taneyville				15,618	10,728				26,346
Taos				34,628	33,173				67,801
Tarkio				62,433	404,769	45,962			513,164
Thayer				88,464	1,004,396				1,092,860
Theodosia				9,584	119,255				128,839
Tightwad				2,721	1,632				4,354
Tina				6,192	0				6,192
Tindall				3,037	0				3,037
Tipton				128,653	539,727				668,380
Town and Country	22,820			426,542	3,647,360				4,096,722
Town of Rives				2,485	0				2,485
Tracy				8,203	102,729				110,932
Trenton				236,679	1,932,550				2,169,228

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Trimble	\$			25,478	76,678				102,156
Triplett				1,617	0				1,617
Troy				415,696	5,823,019				6,238,715
Truesdale				28,870	211,253				240,123
Truxton				3,589	0				3,589
Turney				5,837	0				5,837
Tuscumbia				8,006	15,324				23,330
Twin Bridges				1,104	0				1,104
Twin Oaks	827			15,460	516,465				532,753
Umber View Heights				1,893	0				1,893
Union				402,444	4,182,817				4,585,262
Union Star				17,235	10,972	4,033			32,239
Unionville				73,555	497,077				570,632
Unity Village				3,905	3,994				7,898
University City	109,795			1,395,028	6,694,976	888,157			9,087,955
Uplands Park	939			17,551	52,264	11,174			81,927
Urbana				16,446	80,902				97,349
Urich				19,917	166,929	9,105			195,951
Utica				10,609	0				10,609
Valley Park	14,648			273,791	1,638,778				1,927,217
Van Buren				32,301	302,297				334,599
Vandalia				153,776	371,544				525,320
Vandiver				2,800	80,053				82,853
Vanduser				10,530	0				10,530
Velda City	2,996			56,005	156,274				215,275
Velda Village Hills	2,226			41,609	130,352	26,491			200,677
Verona				24,413	91,650				116,064
Versailles				97,890	1,630,082				1,727,971
Viburnum				27,332	131,040				158,372
Vienna				24,058	177,328	14,919			216,305

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Village of Four Seasons	\$			87,438	343,956				431,394
Village of Pinhook				1,183	0				1,183
Vinita Park	3,967			74,147	641,571	28,259			747,943
Vinita Terrace	584			10,925	0				11,509
Vista				2,130	0				2,130
Waco				3,431	0				3,431
Walker				10,649	0				10,649
Walnut Grove				26,227	82,730	15,060			124,018
Wardell				16,841	11,430				28,271
Wardsville				59,396	96,764				156,161
Warrensburg				742,968	6,634,035	621,901			7,998,904
Warrenton				310,786	4,649,218			194	4,960,198
Warsaw				83,889	2,320,615	113,402			2,517,906
Warson Woods	4,140			77,381	492,856				574,377
Washburn				17,156	65,370				82,526
Washington				551,448	9,352,319	787,257			10,691,024
Watson				3,944	0				3,944
Waverly				33,484	140,603				174,087
Wayland				21,021	106,150				127,172
Waynesville				190,495	1,259,433	184,036			1,633,963
Weatherby				4,220	0				4,220
Weatherby Lake				67,955	0				67,955
Weaubleau				16,486	68,403				84,889
Webb City				433,681	4,677,571	363,125			5,474,377
Webster Groves	48,519			906,920	4,291,877				5,247,316
Weldon Spring				214,671	353,276				567,947
Weldon Spring Hgts.				3,589	0				3,589
Wellington				32,025	0				32,025
Wellston	4,880			91,224	271,654				367,759
Wellsville				47,998	103,926				151,925

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)									
Wentworth	\$			5,798	0				5,798
Wentzville				1,146,517	20,842,457	1,920,666			23,909,640
Westboro				5,561	0				5,561
West Alton				20,588	302,680				323,268
West Line				3,826	0				3,826
Weston				64,721	537,133	106,614			708,468
Westphalia				15,342	61,591	16,504			93,437
West Plains				472,726	6,855,586	480,232			7,808,544
West Sullivan				4,693	209,857				214,551
Westwood	587			10,964	13,151				24,702
Wheatland				14,632	133,389				148,021
Wheaton				27,450	86,538				113,988
Wheeling				10,688	0				10,688
Whiteside				2,958	0				2,958
Whitewater				4,930	0				4,930
Wilbur Park	994			18,576	55,317				74,887
Wildwood	74,941			1,400,786	4,171,357				5,647,083
Willard				208,558	1,063,092	103,162			1,374,812
Williamsville				13,488	28,538	4,016			46,043
Willow Springs				86,137	953,885	86,085			1,126,107
Wilson City				4,536	0				4,536
Winchester	3,264			61,013	181,690				245,968
Windsor				114,415	398,306	35,399			548,120
Windsor Place				8,716	46,687				55,403
Winfield				55,373	259,051				314,424
Winona				52,652	292,111				344,763
Winston				10,215	0				10,215
Woods Heights				28,278	79,296	5,027			112,602
Woodson Terrace	8,573			160,244	1,478,409	102,021			1,749,247
Wooldridge				2,406	0				2,406

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 2020**

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,j)	Telecomm Service Fees (k)	Total (Memorandum Only)	
(continued from previous page)										
Worth	\$			2,485	0				2,485	
Worthington				3,195	0				3,195	
Wright City				123,013	616,478				739,490	
Wyaconda				8,953	11,776				20,728	
Wyatt				12,581	7,414				19,996	
<b>TOTALS</b>	<b>\$</b>	<b>1,897,859</b>	<b>49,963</b>	<b>5,299,154</b>	<b>155,678,184</b>	<b>1,705,907,026</b>	<b>139,054,862</b>	<b>50,732,270</b>	<b>221,348</b>	<b>2,058,840,666</b>

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 44.
- (b) See page 114 for a description of county private car tax.
- (c) See page 116 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 8, 26, and 30 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 16 and 35 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 26 through 28, and 30 through 34.
- (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 44.
- (j) Due to COVID-19, riverboats were closed from March 17, 2020 thru May 31, 2020.
- (k) See page 36 for a description of the telecommunication fee and service charge.



# Missouri Department of Revenue

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## Tax Distribution Other Political Subdivisions Fiscal Year Ended June 30, 2020

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, 2020**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
<b>Ambulance Districts</b>		<b>Ambulance Districts (Continued)</b>		<b>Fire Protection Districts</b>	
Adair County Ambulance District	\$ 1,355,525	Oregon County Ambulance District	\$ 440,954	Antonia Fire Protection District	\$ 386,327
Andrew County Ambulance District	531,377	Osage Ambulance District	363,886	Bourbon County Fire Protection District	152,067
Audrain Ambulance District	1,071,369	Owensville Area Ambulance District	452,810	Central Jackson County Fire Protection District	4,523,410
Ava Ambulance District	466,084	Ozark County Ambulance District	313,182	High Ridge Fire Protection District	1,821,546
Barton County Ambulance District	567,981	Pettis County Ambulance District	2,958,605	Hillsboro Fire Protection District	275,724
Barry Lawrence County Ambulance District	1,089,496	Pulaski County Ambulance District	1,962,654	Inter City Fire Protection District	131,488
Big River Ambulance District	652,511	Randolph County Ambulance District	1,538,421	Orrick Fire Protection District	47,322
Caldwell County Ambulance District	297,176	Ray County Ambulance District	783,915	Pleasant Hill Fire Protection District	433,186
Callaway County Ambulance District	2,001,194	Reynolds County Ambulance District	260,184	Prairie Township Fire District	146,311
Cam-MO Ambulance District	828,908	Rock Township Ambulance District	2,392,137	Raytown Fire Protection District	787,268
Cameron Ambulance District	700,585	Salt River Ambulance District	214,072	Rock Comm Fire Protection District	3,959,577
Cedar County Ambulance District	533,507	South Berry County Ambulance District	879,783	St. Clair Fire Protection District	437,823
Clark County Ambulance District	323,039	South Howell County Ambulance District	1,080,643	Smithville Area Fire Protection District	635,376
Cole Camp Ambulance District	120,357	St. Clair Ambulance District	436,917	SNI Valley Fire Protection District	695,123
Cooper County Ambulance District	469,793	St. James Ambulance District	360,483	S Metropolitan Fire Protection District	1,618,431
Dade County Ambulance District	243,636	St. Francois County Ambulance District	4,156,385	Southern Stone Fire District	2,119,965
Gerald Area Ambulance District	200,322	Ste. Genevieve County Ambulance District	870,258	Sullivan Fire Protection District	1,167,723
Hermann Area Ambulance District	415,031	Steelville Ambulance District	224,513	Union Fire Protection District	1,197,043
Iron County Ambulance District	447,209	Taney County Ambulance District	3,918,897	<b>Total Fire Protection Districts:</b>	<b>\$ <u>20,535,710</u></b>
Joachim Plattin Ambulance District	3,161,620	Tri-County Ambulance District	353,553	<b>Hospital Districts</b>	
Lewis County Ambulance District	343,020	Union Ambulance District	1,203,159	Iron County Hospital District	<b>\$ <u>739,467</u></b>
Lincoln County Ambulance District	2,890,329	VanFar Ambulance District	133,168	<b>Public Library Districts</b>	
Linn County Ambulance District	628,649	Valle Ambulance District	1,146,848	Caruthersville Municipal Library District	\$ 218,217
Maries Osage Ambulance District	187,310	Warsaw Lincoln Ambulance District	767,028	Cedar County Public Library District	266,194
Marion County Ambulance District	2,279,383	Washington Area Ambulance District	1,890,911	Poplar Bluff Public Library District	1,299,745
Meramec Ambulance District	898,655	Washington County Ambulance District	865,927	<b>Total Public Library Districts</b>	<b>\$ <u>1,784,156</u></b>
Mid-Missouri Ambulance District	1,635,804	<b>Total Ambulance Districts:</b>	<b>\$ <u>61,814,696</u></b>	<b>Regional Jail Districts</b>	
Miller County Ambulance District	1,479,608	<b>Emergency Service Districts</b>		Daviess/Dekalb RJD	<b>\$ <u>1,150,321</u></b>
Monroe City Ambulance District	237,069	Christian County EMG Service	\$ 2,175,453	<b>Regional Recreation District</b>	
New Haven Ambulance District	187,936	Jefferson County EMG Service	9,499,491	Boone County Fairground RRD	<b>\$ <u>8,992</u></b>
New Madrid County Ambulance District	1,483,180	Macon County EMG Service	602,051	<b>Tourism Community Districts</b>	
Nodaway County Ambulance District	1,294,560	Moniteau County EMG Service	903,588	Branson/Lakes Area TCED	<b>\$ <u>8,130,751</u></b>
Noel T. Adams Ambulance District	531,437	Stoddard County EMG Service	569,739	<b>Zoological Districts</b>	
North Crawford County Ambulance District	791,835	Warren County EMG Service	1,675,697	Kansas City Zoological District	<b>\$ <u>17,850,125</u></b>
North Jefferson County Ambulance District	1,499,911	<b>Total Emergency Service Districts:</b>	<b>\$ <u>15,426,020</u></b>		

See page 91 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2020**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
<i>(continued from previous page)</i>					
<b>Transportation Development Districts</b>		<b>Transportation Develop. Districts (Continued)</b>		<b>Transportation Develop. Districts (Continued)</b>	
39th Street TDD	\$ 1,014,637	Brentwood/Eager TDD	\$ 89,199	Dierbergs Des Peres TDD	\$ e
71 Highway and 150 Highway TDD	69,553	Briarcliff Parkway Highway 9 TDD	69,654	Dierbergs Osage Beach TDD	267,487
210 Highway TDD	159,154	Bridgeton NWP TDD	75,257	Discovery Park	32,141
212 S Grand TDD	56,302	Broadway Carrie TDD	67,649	Douglas Square TDD	174,166
370 MO Bottom Taussig TDD	240,583	Broadway Fairview TDD	363,066	Douglas Station TDD	77,234
501 Olive Transportation Development District	e	Broadway Hotel TDD	314,064	East Gateway TDD	5,088
620 Market TDD	376	CB5421 5975 TDD	168,593	East-West Arterial TDD	612
705 Olive	e	Centene Plaza TDD	89,309	Ehrhardt Properties TDD	48,640
1030 Woodcrest Terrace Dr	e	Centennial Railroad TDD	49,095	Elm Grove TDD	42,728
1200 Main South Loop TDD	831,047	Centerstate TDD	336,461	Euclid Buckingham TDD	4,697
1225 Washington TDD	47,616	Cheshire TDD	75,054	Eureka Old Town TDD	41,951
1717 Market Place TDD	149,988	Chesterfield Valley TDD	2,706,892	Farris Family TDD	94,738
1831/2000 Sidney Street TDD	44,131	City Hospital Laundry TDD	35,985	Fenton Crossing TDD	e
2118 Chouteau TDD	e	City Hospital Powerhouse	e	Francis Place TDD	203,689
10700 Pear Tree Lane TDD	193,536	Clarkson Kehr Mill TDD	e	Fulton South Business 54 TDD	57,889
12796 Manchester Road TDD	e	College Station TDD	15,936	Glenstone and East Kearney TDD	e
Adams Farm TDD	1,195,524	Columbia Mall TDD	581,746	Gravois Bluffs TDD	2,993,715
Arnold Retail Corr TDD	3,043,636	Commons of Hazel Hill TDD	689	Grindstone Plaza TDD	699,095
Ballpark Village TDD	219,685	Conley Road TDD	2,787,657	Hampton/Berthold TDD	e
Ballwin Town Center TDD	82,907	Cornerstone Pointe TDD	46,705	Hanley Eager Road TDD	436,419
Belton-Cass Regional TDD	993,141	Coronado Drive TDD	89,260	Hanley Road Corridor TDD	6,116,930
Belton Raymore Inter TDD	512	Country Club Plaza TDD	1,088,237	Hanley Station TDD	80,046
Belton Town Centre TDD	985,066	Crackerneck Creek TDD	421,997	Harrisonville Brookhart	76,633
Big Bend Crossing TDD	143,718	Creekside TDD	e	Harrisonville Market PL A TDD	193,027
Blue Ridge Town Centre TDD	5,275	Cross Creek TDD	50,428	Harrisonville Market PL B TDD	43,503
Boonville Riverfront TDD	27,765	Crestwood Point TDD	e	Harrisonville Towne Center TDD	151,789
Boscherts Landing TDD	60,845	Crown TDD	7,697	Harry Truman Drive TDD	e
Bowman TDD	e	Crowne Plaza TDD	e	Hawk Ridge TDD	1,378,216
Branson Landing TDD	1,160,820	Dardenne Town Square TDD	329,304	Hawthorne Development TDD	589,187
Brentwood Blvd/Clayton Rd	e	Des Peres Corners TDD	552,763	Highlands TDD	53,895

See page 91 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2020**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
<b>Transportation Develop. Districts (Continued)</b>		<b>Transportation Develop. Districts (Continued)</b>		<b>Transportation Develop. Districts (Continued)</b>	
Highway 21 TDD	\$ 29,878	Lucas and Hunt Chandler TDD	\$ e	Ozark Centre TDD	\$ 1,237,357
Highway 71 and 291 Partner Prog. TDD	1,186,516	M150 and 135th Street TDD	677,503	Park Hills TDD	40,923
Highway 141/67 TDD	47,042	Magnolia TDD	e	Park Plaza TDD	611,020
Highway 367 and Parker Road TDD	22,950	Manchester Highlands TDD	1,467,367	Parkville Commons TDD	502,756
Horseshoe Bend Ped TDD	101,018	Mark Twain Mall TDD	652,806	Pershall Road TDD	28,608
Hospital Interchange TDD	e	Market at McKnight 1 TDD	217,038	Platte County MO S 1 TDD	992,553
Hubach Hill Road & North Cass Parkway TDD	e	Meadows TDD	376,784	Platte County MO S II TDD	202,926
Hutchings Farm TDD	42,850	Megan Shoppes TDD	e	Platte Valley Plaza TDD	41,400
I-44 and Highway 47 Triangle TDD	101,355	Meramec Sta and Highway 141 TDD	186,306	Poplar Bluff Regional TDD	3,500,785
I-49 & 275th Street TDD	e	Merchants Laclede TDD	e	Prewitt Point TDD	823,464
I-70 and Adams Dairy Parkway TDD	e	Mexico Road TDD	129,514	Railway Exchange Building TDD	e
I-470 and 350 TDD	17,812	Mid Rivers North TDD	138,649	Raintree Lake Village TDD	62,088
I-470 Western Gateway TDD	2,229,146	Missouri Bottom Road TDD	48,454	Raintree North TDD	156,476
Inter St Plaza N Town Village TDD	747,948	Move Rolla Regional TDD	3,265,041	Raytown Highway 350 TDD	87,492
Junction TDD	e	Neosho TDD	681,211	Residence Inn St. Louis Downtown TDD	57,288
KC Downtown Streetcar TDD	5,912,443	New Longview TDD	84,440	Ridgecrest TDD	20,174
Kingsmill TDD	e	Newco TDD	653,203	Rock Bridge Center TDD	389,626
Koch Plaza TDD	87,814	North Outer Forty TDD	244,064	Salt Lick Road TDD	220,739
Lake of the Woods TDD	76,860	Northwoods TDD	11,509	Seven Trails Drive TDD	e
Laurel TDD	52,403	Oak Grove TDD	350,973	Shoal Creek Pky/N Oak TRF	50,680
Liberty Commons TDD Liberty	357,024	OHM Woodson Terrace TDD	21,433	Shoppes at Cross Keys TDD	788,039
Lind Litz TDD	25,385	Old Dorsett Road TDD	86,299	Shoppes at Hilltop TDD	35,444
Lindbergh E Concord TDD	e	Olive Boulevard TDD	532,509	Shoppes at Stadium TDD	627,940
Loop Trolley TDD	685,603	Olive Graeser TDD	84,842	Shoppes Old Webster TDD	21,884
Lormil Heights TDD	e	Osage Station TDD	e	South K TDD	e

See page 91 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE  
TAX DISTRIBUTION SUMMARY  
OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2020**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	County Stock (b,d)
<i>(continued from previous page)</i>					
<b>Transportation Develop. Districts (Continued)</b>		<b>Transportation Develop. Districts (Continued)</b>		<b>School Districts</b>	
Southtown TDD	\$ 128,789	University Place TDD	\$ 13,591	Brentwood School District	\$ 18,840
South Manchester TDD	207,445	US Hwy 36 Int 72 Corr TDD	3,955	Center School District	640,734
St. Ann City Wide TDD	246,684	US Hwy 50/63 Cityview TDD	662,902	Columbia Board of Education	573,027
St. Charles Riverfront TDD	216,075	US Hwy 65 Truman Dam TDD	244,364	Ferguson-Florissant School District	71,587
St. Charles Rock Road TDD	561,419	Washington Avenue TDD	3,527	Jefferson City School District	6,346,417
St. Cyr Road TDD	e	Wentzville TDD	499,267	Kansas City School District	1,955,982
St. John Crossing TDD	56,271	Wentzville II TDD	83,574	Parkway School District	1,577,428
St. John's Church Road TDD	931,090	Wentzville III TDD	185,293	Pattonville School District	145,093
St. Joseph Gateway TDD	e	Wentzville Parkway 1 TDD	216,410	Rockwood School District	68,905
St. Louis Convention Center Hotel TDD	417,938	Westport Plaza TDD	475,323	Springfield R-12 School District	<u>683,345</u>
St. Louis Food Hub TDD	e	Winghaven TDD	<u>161,418</u>	<b>Total School Districts:</b>	<b>\$ <u><u>12,081,358</u></u></b>
Stadium Corridor A TDD	337,034	<b>Total Transportation Develop. Districts:</b>	<b>\$ <u><u>75,369,881</u></u></b>	<b>(Total Memorandum Only)</b>	
Station Plaza TDD	49,538	<b>(Total Memorandum Only)</b>			
Stone Ridge TDD	716,956				
Strother Interchange TDD	262,616				
Toad Cove Complex TDD	e				
Toad Cove Resort TDD	e				
Tower TDD	e				
Town and Country Cross TDD	620,186				
Town and Country Village TDD	36,042				
Tracy Highlands TDD	e				
Tremont Square TDD	69,473				
Truman Boulevard TDD	3,151				
Truman's Marketplace TDD	129,896				
Tuileries Plaza TDD	281,059				
Union Station TDD	412,908				

See page 91 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
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District (continued from previous page)	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)
<b>Community Improvement Districts</b>				<b>Community Improvement Districts (Continued)</b>			
9 Highway Corridor CID	\$ 149,097	3,088	152,185	1200 Main South Loop CID	\$ 210,191	1,013	211,204
9th and Central CID	e	459	459	1201 Washington CID	6,376	549	6,924
12th Street Heritage CID	e	571	571	1225 Washington CID	47,616	1,399	49,015
12th and Wyandotte CID	336,638	5,721	342,360	1601 S. Jefferson CID	e	e	0
13 82 CID	e	e	0	1705 Broadway CID	42,971		42,971
14th and Market CID	1,338,101	66,543	1,404,644	1707 Locust CID	e		0
23rd and Sterling CID	120,118		120,118	1831/2000 Sidney Street	44,131	2,778	46,910
25 North Central CID	5,939	1,594	7,533	2017 Chouteau CID	e	453	453
39th Street CID	192,709	4,390	197,099	2317 Belt CID	e		0
51st & Oak CID	357,113	2,634	359,748	2350 South Grand CID	e	e	0
58 Highway Regional Market CID	155,408	2,713	158,121	4840 CID	136,606	4,471	141,077
63 Bypass CID	51,034	2,810	53,844	5050 Main CID	21,553	233	21,787
76 Entertainment CID	366,344	7,801	374,144	8750 Manchester Road CID	79,911	e	79,911
89th and State Line CID	e	e	0	10100 Watson Road CID	e	e	0
210 Highway CID	159,154		159,154	10700 Pear Tree Lane CID	193,536	14,885	208,421
211th Street CID	4,483		4,483	Adie/St. Charles Rock Road CID	42,677	168	42,844
212 S. Grand CID	56,303	6,997	63,299	Affton Plaza CID	81,220		81,220
501 Olive Community Improvement District	e	241	241	Airport Plaza CID	66,294		66,294
501 South Main Street CID	e	1,433	1,433	Antioch Center CID	506,025		506,025
510 Rangeline CID	e		0	Arrowhead CID	180,625	1,359	181,984
620 Market CID	273	5,011	5,284	Arrowhead Centre CID	e		0
705 Olive CID	e	699	699	Auto Plaza CID	e	1,662	1,662
740 NW Blue Parkway CID	e	e	0	Ballpark Village CID	219,685	17,060	236,745
801 Westport Road CID	e		0	Baltimore Commons CID	e	2,199	2,199
840 E Taylor CID	52,680	1,060	53,741	Bear Creek CID	422,114		422,114
901 South 291 CID	e	e	0	Beck Road & Belt Highway CID	e	228	228
1030 Woodcrest Terrace Drive CID	e	e	0	Belleau CID	53,322	30,304	83,627
1100 Washington Ave CID	93	474	567	Berkeley Northpark CID	4,874	1,414	6,288
1111 Grand CID	e	441	441	Bethany 136 CID	43,333	3,423	46,756
1133 Washington Ave CID	e	851	851	Big Spring Plaza CID	49,129	4,778	53,907

See page 91 for an explanation of footnote references.

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(continued from previous page)							
<b>Community Improvement Districts (Continued)</b>				<b>Community Improvement Districts (Continued)</b>			
Biltmore East CID	\$ 100,984	38,095	139,079	Colonial Marketplace CID	\$ 226,493		226,493
Black Mountain CID	54,043		54,043	Commercial St CID	6,403	261	6,664
Blue Jay Crossing CID	142,460	929	143,388	Cook Crossings CID	200,026		200,026
Blue Parkway & Colbern Road	617		617	Cozens MLK Grand CID	37,912	944	38,856
Bogey Hills Plaza CID	214,940		214,940	Crackerneck Center CID	64,694		64,694
Branson Hills CID	1,007,456		1,007,456	Creekside CID	e		0
Brentwood Blvd/Clayton Rd	e	955	955	Creekwood Commons CID	516,698	5,555	522,253
Brentwood Center N/S CID	224,356		224,356	Crestwood Square CID	85,410	2,158	87,568
Bridgeton NWP CID	75,257	3,617	78,874	Crossings CID	94,294	7,411	101,705
Bridgewood Plaza CID	3,672		3,672	Crossings at Richmond Heights CID	86,225	669	86,894
Brookside CID	411,172	13,243	424,415	Crossroads Shopping Center CID	131,948	491	132,439
Broadway Area CID	385,430		385,430	Crown CID	7,697		7,697
Broadway Hotel CID	314,064	11,038	325,102	Crowne Plaza CID	e		0
Bryan Road CID	32,292	303	32,595	Cupples Station Bldg 9	e	3,010	3,010
Brywood Centre CID	241,324	14,103	255,427	CWE Business CID	683,761	42,639	726,400
Business Loop CID	300,612	7,534	308,146	Daniele CID	e	598	598
Caledonia CID	17,964	2,341	20,305	Deerbrook Marketplace CID	e	1,026	1,026
Cape Dogwood CID	60,375	549	60,924	Deer Creek Center CID	256,763	1,665	258,428
Capital Mall CID	704,307	11,062	715,370	Delmar/Delcrest CID	57,083		57,083
Carrie Ave CID	18,959	e	18,959	Dickey Bub CID	e	e	0
Center at Kenrick Plaza CID	e		0	Ditzler CID	125,669	1,938	127,607
Chambers West Florissant CID	68,827	81	68,908	Downtown CID	567,334	27,147	594,482
Cheshire Annex CID	e	4,259	4,259	Downtown Cape Girardeau	189,119		189,119
Cheshire CID	31,498	10,900	42,398	Downtown Excelsior SPGS	40,022	434	40,456
Chesterfield Blue Valley	1,054,878	31,832	1,086,710	Downtown Lee's Summit CID	410,997	11,464	422,461
Cherokee Street Community Improvement District	186,135	1,277	187,411	Downtown Moberly CID	53,296	564	53,860
Chouteau Crossing CID	73,519	e	73,519	Downtown New Haven CID	769	21	790
City Hospital Powerhouse	e	e	0	Downtown Springfield CID	321,123	10,416	331,539
City Hospital RPA2 PHASE 1 CID	35,985	722	36,708	Eagles Landing CID	99,542	1,790	101,332
College Station CID	16,477		16,477	East Ashland Plaza CID	114	1,395	1,509

See page 91 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE  
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(continued from previous page)							
<b>Community Improvement Districts (Continued)</b>				<b>Community Improvement Districts (Continued)</b>			
East Hills CID	\$ 453,104	13,532	466,636	Grandview Gateway Shops CID	\$ e	e	0
East Main & Highway 47 CID	73,846	2,851	76,698	Grandview Village CID	33,834	897	34,731
East Osage CID	159,076	2,131	159,207	Grant Center CID	51,929	350	52,279
Edgewood Farms CID	94,613	1,277	95,890	Green Trails CID	97,048		97,048
Electric Park CID	e	e	0	Greenview CID	25,591		25,591
Ellisville Marketplace	97,216	13,225	110,441	Grove CID	302,588	9,786	312,375
Ellsinore Herren Ave CID	2,830		2,830	Hadley Dean Building CID	e	e	0
Elm and 370 CID	34,190	11,142	45,332	Hadley Township South 2 CID	200,914		200,914
Elms Hotel CID	60,135	764	60,899	Hail Ridge CID	e		0
EQH Market Street CID	e		0	Hampton/Berthold CID	e	205	205
Euclid South CID	472,102	12,051	484,152	Hayti Ventures CID	e	449	449
Eureka Pointe CID	e		0	Hazelwood Commerce Center CID	7,705	12,737	20,442
Fairfield Inn CID	e		0	High Ridge Commons CID	888,583		888,583
Fall Creek CID	85,349	117	85,466	Highlandville CID	e		0
Flintlock Plaza CID	112,268	2,151	114,419	Highway 50 & Todd George CID	179,691	382	180,073
Flintlock Shoppes CID	287,895	12,608	300,503	Highway 58 and Dean Avenue CID	43,215	3,328	46,543
Flori Drive CID	68,499	1,082	69,581	Highway 61 CID	49,581	707	50,288
Forsyth Associates CID	69,967		69,967	Highway 100 CID	e	3,956	3,956
Forum Plaza CID	223,409	999	224,408	Highway 166 CID	e		0
Fountain Lakes Commerce Center North CID	e	390	390	Highway 350 CID	657,555	4,702	662,258
Fountain Plaza CID	138,391	25,529	163,920	Highway J and 17th Street CID	e		0
Fountains CID	46,833		46,833	Hilltop CID	922,768		922,768
Foxwood Village CID	18,961		18,961	Hilltop Village Center CID	81,264	3,296	84,561
Franklin Street CID	e	e	0	Historic Downtown Branson CID	485,590		485,590
Galaxy West CID	e	3,898	3,898	Historic Downtown Liberty	79,493	1,547	81,040
Georgian Square CID	e	115	115	Hope Valley CID	109,786	7,126	116,912
Glenstone Marketplace CID	189,463	11,376	200,840	I-470 Square CID	139,832		139,832
Grain Valley Marketplace	330,076	5,155	335,231	Imperial Main CID		e	0
Grand Center Area Two CID	33,185	304	33,489	Independence Avenue CID	954,508	18,375	972,883
Grandview Crossing CID	30,762	19,370	50,131	Independence Event Center CID	7,809,956		7,809,956

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(continued from previous page)							
<b>Community Improvement Districts (Continued)</b>				<b>Community Improvement Districts (Continued)</b>			
Intercontinental CID	\$ e	4,168	4,168	Logan Estates CID	\$	194	194
Interstate 70 and Blue Ridge Cutoff CID		e	0	Loughborough Commons CID	705,235		705,235
James River Commons CID	1,479,258	10,628	1,489,885	Mackenzie Pointe Center CID	258,425		258,425
Jennings Station Road CID	e		0	Magnolia CID	e	813	813
Jeter Farm CID	7	158	166	Manchester Ballas CID	1,622,550	19,813	1,642,363
Junction CID	e		0	Manchester Lindbergh SE CID	e	e	0
Kansas City Convention Center Headquarters Hotel CID		7,443	7,443	Maple Valley Plaza CID	70,397	2,317	72,714
Kansas City International Airport CID	639,394	216,028	855,422	Market at McKnight CID	216,480	2,906	219,387
Kearney West Side CID	89,102		89,102	Marketplace Shopping Center CID	e		0
Kelly Town Plaza CID	25,384	5,741	31,125	Martin City CID	376,107	19,018	395,124
Kenrick Plaza CID	679,818	2,012	681,830	Mary Mart CID	23,762	3,311	27,073
Kirkwood Square CID	e	555	555	Mayfair Plaza CID	45,901	7,495	53,396
Lacledes Landing CID	67,200	3,745	70,944	McCroskey Street CID	35,063	7,047	42,109
Lafayette Center CID	329,207		329,207	McNutt Road Corridor CID	460,814		460,814
Lake Lotawana CID	10,006	2,258	12,264	Meadowbrook Village CID	70,116	5,582	75,698
Landing Mall CID	83,830	5,995	89,825	Metro N Square And Common	119,081	3,971	123,052
Landing River Center CID	e		0	Metro North Crossing CID	e	2,651	2,651
Langsford Plaza CID	41,369	3,034	44,403	Midwest Plaza CID	6,091		6,091
Laurel CID	74,429		74,429	Miner Gateway CID	e	2,092	2,092
Lebanon Marketplace CID	31,379		31,379	Mineral Area CID	142,773	2,452	145,225
Leerjak CID	e	71	71	Missouri Bottom Road CID	48,454	918	49,373
Lemay CID	150,710		150,710	Moberly Crossings CID	25,885	2,936	28,821
Liberty Commons St. Robert CID	110,884		110,884	Monett Marketplace CID	23,309		23,309
Liberty Commons Liberty CID	452,165	3,540	455,705	Mountain Farm CID	e	21,305	21,305
Liberty Corners CID	270,639	687	271,326	New Longview CID	34,224	155	34,379
Liberty Triangle CID	1,020,837	20,123	1,040,961	NWP CID	227,357	1,194	228,551
Liberty Tri Shop Center CID	94,135	814	94,949	Noland Fashion Square CID	124,001	2,994	126,995
Lincoln Crossing CID	98,252	5,409	103,662	Noland Road CID	1,471,782		1,471,782
Lind Litz CID	25,385	11,800	37,185	North 763 CID	29,555		29,555
Linwood Shopping Center CID	88,832	4,845	93,676	North Baltimore Street CID	95,258		95,258

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(continued from previous page)							
<b>Community Improvement Districts (Continued)</b>				<b>Community Improvement Districts (Continued)</b>			
North Blue Springs CID	\$ e	43	43	Pine Tree CID	\$ 111,537		111,537
North Broadway Carrie CID	68,063	9,223	77,287	Platte City Market CID	e	636	636
North County Festival Square	175,515	1,403	176,919	Plattner CID	e		0
North Kansas City Destination Developers CID	e	2,521	2,521	Plaza at Noah's Ark CID	471,927	6,624	478,551
North Oak Village CID	345,031	16,733	361,764	Plaza East CID	111,475	1,633	113,108
North Oaks Plaza Shopping Center CID	112,137	661	112,798	Plaza on Blvd Jennings CID	154,285	585	154,869
Northeast Hampton I-44 CID	e	68	68	Railway Exchange Building CID	21,122	10,040	31,161
Northmoor Associates CID	13,651	1,137	14,788	Raintree 150 Center CID	94,928		94,928
Northpark Lane CID	850,211	12,660	862,872	Ramseur Farm CID	e	e	0
Northwest Area CID	75,353	3,473	78,826	Raymore Galleria CID	81,426		81,426
Oak Barry CID	398,563	1,451	400,014	Raytown Crossing Center CID	e		0
Oaks at Woods Chapel CID	70,910	7,621	78,531	Raytown Square CID	185,543	1,578	187,121
O'Fallon Retail Walk CID	240,775	1,048	241,823	Red Bridge CID	e	e	0
OHM Woodson Terrace Commu	21,433	4,464	25,897	Red Bridge Shopping Center CID	112,238	813	113,051
Old Dorsett Road CID	86,299	6,897	93,196	Residence Inn Downtown/St. Louis CID	57,288	16,718	74,007
Old Foundation CID	81,589	8,882	90,470	Richardson Crossing CID	20,364	299	20,663
Old Town Cottleville CID	149,845	3,063	152,908	Ridgecrest CID	20,174	5,661	25,836
Osage Commercial Area CID	203,108	1,550	204,657	Ritter Plaza CID	e	997	997
Ozark Hills CID	e	60	60	Riverfront Hotel CID	392,545	11,301	403,847
Paddock Forest CID	63,142	3,871	67,013	Riverside Gateway Crossing	119,598	1,483	121,081
Park Pacific CID	17,869	218	18,088	Rogers Plaza CID	e	e	0
Parkville Market Place CID	e	428	428	Rt. 141 Marshall Road CID	e	1,014	1,014
Parkville Martket Place 2 CID	e	428	428	Sappington Square CID		e	0
Parkville Old Towne Market CID	71,149	1,134	72,284	SCZ Development District Inc. CID	10,044		10,044
Peachtree CID	9,206	4,244	13,449	Shoppes at Kearney CID	409,894	2,934	412,828
Peach Tree CID	28,032		28,032	Shoppes at Warrenton CID	45,846	e	45,846
Performing Arts CID	197,205	21,705	218,910	Shoppes of Mid Rivers CID	490,866	4,930	495,796
Pershing and Grand CID	477,476	17,196	494,672	Shops on Blue Parkway CID	151,327	3,921	155,247
Phoenix Center I CID	413,961	1,746	415,707	Shops at James River CID	103,021		103,021
Phoenix Center II CID	482,227		482,227	Skelly CID	54,605	10,441	65,047

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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)							
<b>Community Improvement Districts (Continued)</b>				<b>Community Improvement Districts (Continued)</b>			
Smithville Commonds CID	\$ e	e	0	Sunrise Farms CID	\$ 159	651	810
Soda Fountain Square CID	e	2,680	2,680	Sunset Plaza CID	34,901	e	34,901
Soulard CID	150,173	1,609	151,782	Sycamore Street CID	e	e	0
South 63 Corridor CID	86,894		86,894	Syndicate Trust CID	3,540	90	3,630
South 160 CID	143,604		143,604	TCMH CID	46,194		46,194
South Grand CID	120,163	4,562	124,725	Telegraph Crossing North	48,703	3,598	52,300
South Highway 67 CID	e		0	The Commons CID	47,247		47,247
Southdale Center CID	67,710	282	67,992	The Crossing CID	e	e	0
Southern Hills CID	593,092		593,092	Tiffany Landing CID	21,918	885	22,803
Southtowne CID	303,270	9,313	312,583	Tori Pines Commons CID	3,209	4,132	7,341
Springdale CID	36,127	19,209	55,336	Town and Country Village CID	36,042	1,535	37,578
Springfield Plaza CID	79,735	8,918	88,653	Town Plaza CID	176,655	12,482	189,136
St. Charles Riverfront CID	216,075	77,402	293,477	Troost Avenue CID	234,345	4,799	239,144
St. Charles Rock Road CID	159,347	3,174	162,521	Truman's Marketplace CID	389,690		389,690
St. Joseph Downtown CID	69,173		69,173	Truman Road CID	121,176	3,038	124,214
St. Louis Convention Center Hotel 3 CID	417,938		417,938	Truman Village CID		8,267	8,267
St. Louis Ice Center CID	420,263		420,263	Tucker and Cass CID	e	24	24
St. Marys Hospital CID	e	1,132	1,132	Tuscany Village Project 1	52,145	721	52,866
St. Peters Hotel CID	e	e	0	Twin City Mall CID	119,081		119,081
State Line Shopping Center CID	109,751	1,638	111,389	Twin Creeks Center CID	196,051		196,051
Stateline CID	e		0	TXRH CID	40,639	389	41,027
Strafford Plaza CID	16,595		16,595	Union CID	e	1,667	1,667
Stoneybrooke CID	235,202	3,087	238,289	Union Station CID	412,932	8,965	421,897
SueMandy Drive 1 CID	e	5,746	5,746	Uptown CID	58,356	2,968	61,324
SueMandy Drive 2 CID	106,648	1,249	107,897	Veteran's Memorial Parkway CID	40,113	3,315	43,428
SueMandy Mid Rivers CID	652,824	12,691	665,515	Viaduct Commercial Area CID	29,637	527	30,164
Sullivan Marketplace CID	33,336	503	33,840	Victoria Crossings CID	7,763	2,268	10,030
Summit Fair CID	712,914		712,914	Viking Conference Center CID	97,898	6,706	104,604
Sunnen Station CID	e	506	506	Village Square CID	e	503	503
Sunrise Beach Market Center CID	165,796		165,796	Villages CID	232,002	2,280	234,282

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(continued from previous page)							
<b>Community Improvement Districts (Continued)</b>				<b>Port Improvement Districts</b>			
Vintage Plaza CID	\$ 174,152	1,869	176,021	Kansas City, MO District 1 PID	\$ 33,462	3,498	36,960
Waldo CID	582,780	10,707	593,487	Kansas City, MO District 2 PID	e	29,011	29,011
Waterbury Storm Water CID	32,851	16,034	48,885	Kansas City MO District 3 PID	30,823	7,610	38,433
Ward Parkway Plaza CID	e	e	0	Kansas City MO District 4 PID	25,593	2,106	27,698
Ward Parkway Shop Center CID	1,510,371	20,248	1,530,620	St. Louis County PID	112,996		112,996
Warrenton Commons CID	103,435	1,211	104,646	<b>Total Port Improvement Districts:</b>	<b>\$ 202,874</b>	<b>42,225</b>	<b>245,098</b>
Watson-Laclede Station Road CID	39,603	2,684	42,288	<b>(Total Memorandum Only)</b>			
Watts Mill CID	73,303	827	74,130				
Wentzville Bend CID		e	0	<b>District Totals by Tax Type:</b>			
Wentzville Bluffs CID	170,082	9,765	179,847	<b>(Totals Memorandum Only)</b>			
Wentzville Parkway Regional CID	1,796,405	10,556	1,806,962	<b>Local Sales Tax:</b>	<b>\$ 268,439,525</b>		
West Clay Extension CID	411,198		411,198	<b>Local Option Use Tax:</b>	<b>1,730,705</b>		
West Pearce CID	e	433	433	<b>County Stock Tax:</b>	<b>12,081,358</b>		
Westgate CID	57,886		57,886	<b>District Totals:</b>	<b>\$ 282,251,587</b>		
Westport CID	577,738	20,417	598,155				
Westport Plaza 1 CID	475,323	31,204	506,527				
Westport Plaza II CID	e	109	109				
White Oak CID	e	3,279	3,279				
Wilson Creek Market Place CID	1,078	1,534	2,612				
Windsor Place CID	36,898	782	37,680				
Wornall Village CID	e	5,377	5,377				
Y Belton Two Community Improvement District	e		0				
Y Highway Market Place	e	5,147	5,147				
Zumbehl Road/Hwy 94 CID	28,484	2,774	31,258				
<b>Total Community Improvement Districts</b>	<b>\$ 65,426,531</b>	<b>1,688,480</b>	<b>67,115,011</b>				
<b>(Total Memoandum Only)</b>							

(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 26 through 28 and 30 through 34.

(c) See page 13 for a description of local option use tax.

(d) See page 116 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, 2020

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, 2020 AND 2019**

(in thousands of dollars)

	2020					2019				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<b>GENERAL FUND (0101)</b>										
Personal Service	\$ 30,822	30,091	925	28,487	679	30,375	30,375	877	28,783	715
Expense and Equipment	5,062	5,794	502	4,778	514	4,369	4,369	166	2,874	1,329
Postage	4,845	4,845	145	4,195	505	5,245	5,245	157	5,051	37
Tax Integrated System	7,500	7,500		7,488	12	8,000	8,000		7,639	361
County Stock Insurance	136	136		128	8	136	136		125	11
Debt Offset Tax Credits	150	150		13	137	260	260		69	191
Emblem Use Fee Distribution	1	20		20	0	1	1		1	0
Fees to Counties and Collection Agency Fees	2,900	2,900		2,776	124	2,900	2,900		2,274	626
Mileage Reimbursement	4	4			4					0
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	200	200		5	195	275	275		59	216
Refunds for Overpayment of Tax	1,427,200	1,527,200		1,262,829	264,371	1,661,800	1,661,800		1,346,643	315,157
Rolling Stock Tax Credit	200	200	6	194	0					0
<b>General Fund Total</b>	<b>\$ 1,479,232</b>	<b>1,579,252</b>	<b>1,584</b>	<b>1,311,119</b>	<b>266,549</b>	<b>1,713,573</b>	<b>1,713,573</b>	<b>1,206</b>	<b>1,393,724</b>	<b>318,643</b>
<b>CHILD ENFORCEMENT COLLECTIONS FUND (0169)</b>										
Personal Service	\$ 27	27		23	4	26	26		21	5
Expense and Equipment	2,090	2,090		1,027	1,063	2,090	2,090		1,215	875
<b>Child Enforcement Collections Fund Total</b>	<b>\$ 2,117</b>	<b>2,117</b>	<b>0</b>	<b>1,050</b>	<b>1,067</b>	<b>2,116</b>	<b>2,116</b>	<b>0</b>	<b>1,236</b>	<b>880</b>
<b>CONSERVATION COMMISSION FUND (0609)</b>										
Personal Service	\$ 601	601		535	66	585	585		499	86
Expense and Equipment	8	8		8	0	8	8			8
Postage	1	1		1	0	1	1		1	0
<b>Conservation Commission Fund Total</b>	<b>\$ 610</b>	<b>610</b>	<b>0</b>	<b>544</b>	<b>66</b>	<b>594</b>	<b>594</b>	<b>0</b>	<b>500</b>	<b>94</b>
<b>DEBT OFFSET ESCROW (0753)</b>										
Debt Offset Refunds	\$ 1,339	1,339		1,110	229	1,164	1,164		561	603
<b>Debt Offset Escrow Fund Total</b>	<b>\$ 1,339</b>	<b>1,339</b>	<b>0</b>	<b>1,110</b>	<b>229</b>	<b>1,164</b>	<b>1,164</b>	<b>0</b>	<b>561</b>	<b>603</b>
<b>DEPARTMENT OF REVENUE FEDERAL FUND (0132)</b>										
Personal Service	\$ 280	280		131	149	272	272		132	140
Expense and Equipment	3,842	3,842		1,847	1,995	3,842	3,842		2,217	1,625
<b>Department of Revenue Federal Fund Total</b>	<b>\$ 4,122</b>	<b>4,122</b>	<b>0</b>	<b>1,978</b>	<b>2,144</b>	<b>4,114</b>	<b>4,114</b>	<b>0</b>	<b>2,349</b>	<b>1,765</b>

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**FOR YEARS ENDED JUNE 30, 2020 AND 2019**

(in thousands of dollars)

(continued from previous page)

**DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)**

	2020					2019				
	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			7
Expense and Equipment	10	10			10	10	10			10
Refunds of Specialty Plates	10	10			10	10	10			10
<b>Department of Revenue Specialty Plate Fund Total</b>	<b>\$ 27</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>27</b>

**FAIR SHARE FUND (0687)**

Refunds of Tobacco and Cigarette Tax	\$ 11	11		4	7	11	11			11
<b>Fair Share Fund Total</b>	<b>\$ 11</b>	<b>11</b>	<b>0</b>	<b>4</b>	<b>7</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>

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

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

**HEALTH INITIATIVES FUND (0275)**

Personal Service	\$ 55	55	2	53	0	54	54	2	43	9
Expense and Equipment	4	4		3	1	4	4			4
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		8	117	125	125		15	110
<b>Health Initiatives Fund Total</b>	<b>\$ 189</b>	<b>189</b>	<b>2</b>	<b>69</b>	<b>118</b>	<b>188</b>	<b>188</b>	<b>2</b>	<b>63</b>	<b>123</b>

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

Income Tax Designations Distributions	\$ 50	50		27	23	50	50		23	27
<b>Income Tax Designations Fund Total</b>	<b>\$ 50</b>	<b>50</b>	<b>0</b>	<b>27</b>	<b>23</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>23</b>	<b>27</b>

**MOTOR FUEL TAX FUND (0673, 0952)**

Refunds for Aviation Trust Fund	\$ 50	50		1	49	50	50		4	46
Distributions of Funds Accruing to the Motor Fuel Tax Fund	195,000	195,000		185,423	9,577	195,000	195,000		188,981	6,019
<b>Motor Fuel Tax Fund Total</b>	<b>\$ 195,050</b>	<b>195,050</b>	<b>0</b>	<b>185,424</b>	<b>9,626</b>	<b>195,050</b>	<b>195,050</b>	<b>0</b>	<b>188,985</b>	<b>6,065</b>

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**FOR YEARS ENDED JUNE 30, 2020 AND 2019**

(in thousands of dollars)

	2020					2019				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
<b>MOTOR VEHICLE COMMISSION FUND (0588)</b>										
Personal Service	\$ 666	666		635	31	668	668		571	97
Expense and Equipment	274	274		263	11	274	274		68	206
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		2	3	5	18		18	0
<b>Motor Vehicle Commission Fund Total</b>	<b>\$ 989</b>	<b>989</b>	<b>0</b>	<b>944</b>	<b>45</b>	<b>991</b>	<b>1,004</b>	<b>0</b>	<b>701</b>	<b>303</b>
<b>PETROLEUM INSPECTION FUND (0662)</b>										
Personal Service	\$ 36	36		31	5	35	35		16	19
Expense and Equipment	3	3		2	1	3	3			3
<b>Petroleum Inspection Fund Total</b>	<b>\$ 39</b>	<b>39</b>	<b>0</b>	<b>33</b>	<b>6</b>	<b>38</b>	<b>38</b>	<b>0</b>	<b>16</b>	<b>22</b>
<b>PETROLEUM STORAGE TANK INSURANCE FUND (0585)</b>										
Personal Service	\$ 30	30		27	3	29	29		28	1
Expense and Equipment	1	1			1	1	1			1
<b>Petroleum Storage Tank Insurance Fund Total</b>	<b>\$ 31</b>	<b>31</b>	<b>0</b>	<b>27</b>	<b>4</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>28</b>	<b>2</b>
<b>PORT AUTHORITY AIM ZONE FUND (583)</b>										
Port Aim Zones	\$ 100	100			100	100	100			100
<b>Petroleum Storage Tank Insurance Fund Total</b>	<b>\$ 100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>100</b>
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)</b>										
Personal Service	\$ 7,660	7,484	141	7,340	3	7,457	7,457	204	7,044	209
Expense and Equipment	4,149	4,325	213	4,032	80	4,655	4,655	160	4,014	481
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		531	1,760	2,291	2,291		453	1,838
Refunds of Motor Fuel Tax	16,814	16,814		11,245	5,569	16,814	16,814		11,827	4,987
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 33,085</b>	<b>33,085</b>	<b>419</b>	<b>25,254</b>	<b>7,412</b>	<b>33,388</b>	<b>33,388</b>	<b>429</b>	<b>25,444</b>	<b>7,515</b>

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**DEPARTMENT OF REVENUE**  
**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL**  
**FOR YEARS ENDED JUNE 30, 2020 AND 2019**

(in thousands of dollars)

(continued from previous page)

**STATE SCHOOL MONEY FUND (0616)**

	2020					2019				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Refunds of Taxes and Fees Credited to Federal and Other Funds					0		6		6	0
Refunds of Tobacco and Cigarette Tax	25	25		9	16	25	25		1	24
<b>State School Money Fund Total</b>	<u>25</u>	<u>25</u>	<u>0</u>	<u>9</u>	<u>16</u>	<u>25</u>	<u>31</u>	<u>0</u>	<u>7</u>	<u>24</u>

**TOBACCO CONTROL ENFORCEMENT (0984)**

Personal Service	43	43			43	42	42			42
Expense and Equipment	3	3		3	0	3	3		3	0
<b>Tobacco Control Enforcement Fund Total</b>	<u>46</u>	<u>46</u>	<u>0</u>	<u>3</u>	<u>43</u>	<u>45</u>	<u>45</u>	<u>0</u>	<u>3</u>	<u>42</u>

**WORKERS' COMPENSATION FUND (0652)**

Refunds - Overpayment and Errors of the Workers' Compensation Fund	2,000	2,000		411	1,589	2,000	2,000		251	1,749
<b>Workers' Compensation Fund Total</b>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>411</u>	<u>1,589</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>251</u>	<u>1,749</u>

**TOTAL BUDGETED  
GOVERNMENTAL FUNDS**

	<u>1,719,097</u>	<u>1,819,117</u>	<u>2,005</u>	<u>1,528,006</u>	<u>289,106</u>	<u>1,953,539</u>	<u>1,953,539</u>	<u>1,637</u>	<u>1,613,891</u>	<u>338,011</u>
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**DEPARTMENT OF REVENUE  
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS  
FOR THE LAST TEN FISCAL YEARS (2011 - 2020)**

(in thousands of dollars)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Travel	\$ 125	179	144	151	197	197	195	177	211	185
Fuel and Utilities										
Supplies	11,962	10,265	11,532	12,958	12,506	12,059	11,765	11,155	10,793	12,342
Professional Development	486	528	433	371	396	340	319	363	315	278
Communication Services and Supplies	574	641	615	643	710	700	718	664	719	659
Professional Services	14,831	14,491	13,351	14,834	16,298	16,273	34,392	22,036	9,389	9,445
Maintenance and Repair Services	548	621	226	233	287	281	236	594	481	432
Computer Equipment	80	327	61	1	258	53	283	317	126	342
Office Equipment	94	170	100	537	118	298	453	77	99	209
Other Equipment	57	389	694	206	265	779	491	140	285	57
Property\Lease\Rental	16	124	50	12	6	11	11	17	31	19
Other Expenses	16	41	26	9	6	5	4	4	10	7
<b>Total</b>	<b>\$ <u>28,789</u></b>	<b><u>27,776</u></b>	<b><u>27,232</u></b>	<b><u>29,955</u></b>	<b><u>31,047</u></b>	<b><u>30,996</u></b>	<b><u>48,867</u></b>	<b><u>35,544</u></b>	<b><u>22,459</u></b>	<b><u>23,975</u></b>

**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION  
FOR FISCAL YEARS 2011-2020**

(in thousands of dollars)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Administration Division</b>										
Personal Service	\$ 3,991	3,546	3,519	3,475	3,340	3,338	3,234	3,507	3,431	3,743
Expense and Equipment	<u>9,562</u>	<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>
<b>Total</b>	<b>\$ <u>13,553</u></b>	<b><u>14,478</u></b>	<b><u>14,811</u></b>	<b><u>14,833</u></b>	<b><u>14,908</u></b>	<b><u>15,238</u></b>	<b><u>14,733</u></b>	<b><u>15,219</u></b>	<b><u>14,399</u></b>	<b><u>15,905</u></b>
<b>Legal Services Division</b>										
Personal Service	\$ 4,538	3,943	3,976	4,100	3,953	3,814	3,755	3,718	3,646	3,719
Expense and Equipment	<u>311</u>	<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>
<b>Total</b>	<b>\$ <u>4,849</u></b>	<b><u>4,291</u></b>	<b><u>4,320</u></b>	<b><u>4,425</u></b>	<b><u>4,279</u></b>	<b><u>4,148</u></b>	<b><u>4,161</u></b>	<b><u>4,121</u></b>	<b><u>4,027</u></b>	<b><u>4,077</u></b>
<b>Motor Vehicle and Driver Licensing Division</b>										
Personal Service	\$ 9,296	8,971	8,794	8,830	8,473	8,484	8,174	8,812	8,081	8,317
Expense and Equipment	<u>6,762</u>	<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>
<b>Total</b>	<b>\$ <u>16,058</u></b>	<b><u>13,433</u></b>	<b><u>13,955</u></b>	<b><u>14,482</u></b>	<b><u>14,342</u></b>	<b><u>14,076</u></b>	<b><u>14,063</u></b>	<b><u>15,211</u></b>	<b><u>13,904</u></b>	<b><u>14,530</u></b>
<b>Taxation Division</b>										
Personal Service	\$ 19,437	20,679	20,485	20,592	20,478	20,400	21,465	20,617	20,912	20,562
Expense and Equipment	1,679	1,856	1,358	1,892	1,974	1,511	1,592	1,551	2,008	2,365
Tax Integrated System	7,488	7,639	6,288	7,473	7,903	8,293	25,835	12,000		
Fees to Counties and Collection Agency Fees	2,776	2,274	2,431	2,768	2,926	2,952	3,223	3,065	2,693	2,343
Payment of Fees to Counties for Liens	5	59	152	281	275	264	273	264	428	376
Multistate Tax Commission Dues	<u>206</u>	<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>
<b>Total</b>	<b>\$ <u>31,591</u></b>	<b><u>32,713</u></b>	<b><u>30,920</u></b>	<b><u>33,212</u></b>	<b><u>33,762</u></b>	<b><u>33,570</u></b>	<b><u>52,538</u></b>	<b><u>37,647</u></b>	<b><u>26,199</u></b>	<b><u>25,804</u></b>
<b>Total Personal Service</b>	<b>\$ 37,262</b>	<b>37,139</b>	<b>36,774</b>	<b>36,997</b>	<b>36,244</b>	<b>36,036</b>	<b>36,628</b>	<b>36,654</b>	<b>36,070</b>	<b>36,341</b>
<b>Total Expense and Equipment</b>	<b><u>28,789</u></b>	<b><u>27,776</u></b>	<b><u>27,232</u></b>	<b><u>29,955</u></b>	<b><u>31,047</u></b>	<b><u>30,996</u></b>	<b><u>48,867</u></b>	<b><u>35,544</u></b>	<b><u>22,459</u></b>	<b><u>23,975</u></b>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>66,051</u></b>	<b><u>64,915</u></b>	<b><u>64,006</u></b>	<b><u>66,952</u></b>	<b><u>67,291</u></b>	<b><u>67,032</u></b>	<b><u>85,495</u></b>	<b><u>72,198</u></b>	<b><u>58,529</u></b>	<b><u>60,316</u></b>

**DEPARTMENT OF REVENUE  
GENERAL GOVERNMENTAL EXPENDITURES BY FUND  
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)  
FOR THE LAST TEN FISCAL YEARS (2011 - 2020)**

		(in thousands of dollars)									
		2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund (0101)	\$	47,935	46,886	45,969	48,784	48,933	48,921	66,960	52,674	40,672	41,408
Child Support Enforcement Collections Fund (0169)		1,050	1,236	1,292	1,329	1,366	1,357	1,494	1,753	1,812	1,811
Conservation Commission Fund (0609)		545	500	502	517	569	564	534	508	531	500
Department of Revenue Federal Fund (0132)		1,978	2,349	2,400	2,472	2,533	2,503	2,846	4,271	3,521	3,611
Department of Revenue Information Fund (0619)									6		682
Department of Revenue Specialty Plate (0775)									2		
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)									9		12
Federal Budget Stabilization (2000)											
Health Initiatives Fund (0275)		60	49	53	54	58	54	50	50	64	56
Motor Vehicle Commission Fund (0588)		942	684	663	686	781	605	397	458	370	691
Petroleum Inspection Fund (0662)		33	16	27	28	29	24	23	18	27	30
Petroleum Storage Tank Insurance Fund (0585)		27	28	28	27	26	26	24	25	23	26
State Highways and Transportation Department Fund (0644)		13,478	13,164	13,072	13,055	12,996	12,978	13,153	12,394	11,509	11,489
Tobacco Control Enforcement Fund (984)		3	3					14	30		
<b>Total</b>	<b>\$</b>	<b><u>66,051</u></b>	<b><u>64,915</u></b>	<b><u>64,006</u></b>	<b><u>66,952</u></b>	<b><u>67,291</u></b>	<b><u>67,032</u></b>	<b><u>85,495</u></b>	<b><u>72,198</u></b>	<b><u>58,529</u></b>	<b><u>60,316</u></b>

**DEPARTMENT OF REVENUE  
PROGRAM SPECIFIC DISTRIBUTIONS  
FOR THE LAST TEN FISCAL YEARS (2011 - 2020)**

(in thousands of dollars)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Refunds for Overpayment of Tax	\$ 1,262,829	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
Appropriated Tax Credits				291	363					
County Stock Insurance Tax	128	125	121	115	114	103	82	203	644	1,135
Refunds for Aviation Trust Fund	1	4	3	2	6	6	20	4	9	6
Distribution of Funds Accruing to the Motor Fuel Tax Fund	185,423	188,981	188,109	188,000	185,676	185,263	178,451	177,321	180,130	183,887
Distribution of Income Tax Check-offs	27	23	25	26	36	35	33	25	32	34
Distribution of Homestead Preservation Tax Credit										774
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	531	453	401	474	448	404	850	1,552	1,561	1,335
Refunds of Tobacco and Cigarette Tax	21	16		39	20	21	50	27	20	146
Refunds of Motor Fuel Tax	11,245	11,827	11,283	14,702	10,047	10,578	9,119	7,838	10,031	10,237
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	411	251	52	267	309	118	66	514	244	2,202
Refunds-Federal and Other Funds	2	6					14	18	8	12
Refunds-Debt Offset	1,110	561	1,164	1,042	907	823	866	893	836	837
Debt Offset Tax Credits	13	69	82	146	69	66	99	211	424	160
Refunds of Specialty Plates					5	5		5		
Rolling Stock Tax Credit	194									
Distribution of Emblem Use Fee	20	1	1	1	1	1	1	1	1	
<b>Total Program Specific Distributions</b>	<b>\$ 1,461,955</b>	<b>1,548,978</b>	<b>1,636,299</b>	<b>1,620,764</b>	<b>1,602,704</b>	<b>1,419,928</b>	<b>1,468,076</b>	<b>1,367,538</b>	<b>1,472,102</b>	<b>1,537,396</b>

# Missouri Department of Revenue

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## Fund Descriptions

Fiscal Year Ended June 30, 2020

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

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# STATE FUND DESCRIPTIONS

### GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2020, the Department of Revenue received approximately 69 percent of its operational funding from the General Fund.

### ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals 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.

### 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.

## FUND DESCRIPTIONS

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### **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.

### **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.



## FUND DESCRIPTIONS

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### **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.

### **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.

## FUND DESCRIPTIONS

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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 a \$200 fee that sheriffs' charge for the service of any summons, writ, or other order of the court and a \$10 fee for any subpoena served. The money in the fund is used to supplement the salaries and employer benefits of county deputy sheriffs'.

### **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 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.

## FUND DESCRIPTIONS

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### **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.

### **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.

## FUND DESCRIPTIONS

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

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease Fund, the 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.

### **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.

## FUND DESCRIPTIONS

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### **MARTIN LUTHER KING, JR STATE CELEBRATION COMMISSION FUND**

The Martin Luther King, Jr. State Celebration Commission Fund, as authorized by Section 301.3165, RSMo, receives monetary donations from individuals requesting “Dare to Dream” license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri.

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

## FUND DESCRIPTIONS

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### **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 \$1 million annually. The Department deposits the first \$1 million into the General Fund. Prior to July 1, 2019, the first \$2 million dollars collected were deposited 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

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### **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. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

## FUND DESCRIPTIONS

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### **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.

### **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.

### **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.



## FUND DESCRIPTIONS

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### **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 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.

## FUND DESCRIPTIONS

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

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The 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 Section 149.035, RSMo, and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

## FUND DESCRIPTIONS

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### 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

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### **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

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# 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.

## FUND DESCRIPTIONS

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- **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 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.

## FUND DESCRIPTIONS

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### **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 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, as authorized by Chapter 148, RSMo, receives 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 processes the return and identifies the tax type.

## FUND DESCRIPTIONS

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### 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.
- **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.



## FUND DESCRIPTIONS

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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.

### **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.

## FUND DESCRIPTIONS

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### 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

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## Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2020

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, 2020**

Name of Fund or Source	Balance June 30, 2019	Receipts	Expenditures	Balance June 30, 2020 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Value-Added Program Fund	\$ 63,650	287,300	190,727	160,223	Cash	160,223
Animal Waste Treatment System Loan Program	285,370	1,038,383	961,343	362,410	Cash	474,080
Beginning Farmer Loan Program	53,713	29,889	14,183	69,419	Cash	69,419
Agricultural Product Utilization Contributor Tax Credit Program	452,674	11,338,839	11,697,313	94,200	Cash	8,948,807
Family Farm Breeding Livestock Loan Program	30,085	4,237	4,794	29,528	Cash	29,528
Qualified Beef Tax Credit Program	825	250	379	696	Cash	696
MAESTRO (ARRA)	50,315	212	0	50,527	Cash	50,527
Meat Processing Facility Investment Tax Credit Act	13,517	36,820	8,461	41,876	Cash	41,876
Value-Added Escrow	1,343,935	2,704,725	2,249,516	1,799,144	Cash	1,799,144
Down Payment Loan Program	2,000,903	4,221	78,226	1,926,898	Cash	1,926,898
Missouri State Fair Escrow Account	1,813,554	2,490,354	2,738,082	1,565,826	Cash	1,565,826
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 235,514	343,103	442,482	136,135	Cash	136,135
<b>DEPARTMENT OF CORRECTIONS:</b>						
Inmate Account Fund	\$ 6,558,669	44,083,537	43,419,821	7,222,385	Cash	7,222,385
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 783,992,750	272,026,566	219,621,806	836,397,510	Cash, TI, Rec, Eq, Pre Exp, Bldg	2,203,853,555
MTC General	9,372,433	599,396	210,678	9,761,151	Cash	9,761,151
SSBCI Investment Income	384,011	45,387	19,835	409,563	Cash	409,563
Industrial Development and Reserve Fund	33,842,443	2,742,021	2,880,950	33,703,514	Cash, TI, Rec, Eq, Pre Exp, Bldg	33,703,514
Infrastructure Development Fund	73,579,111	5,877,447	8,013,749	71,442,809	Cash, TI, Rec, Eq, Pre Exp, Bldg	71,442,809
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf:						
Trust Fund	\$ 457,684	17,543	971	474,256	TI	692,161
Student and Activities Fund	51,828	26,365	18,272	59,921	Cash	59,921
ATU - Audiology Training Unit	296,756	64,944	53,172	308,528	Cash	308,528
Missouri School for the Blind:						
Trust Fund	9,949,843	1,494,808	1,275,844	10,168,807	TI	16,498,666
Activities Fund	32,171	66,599	60,119	38,651	Cash	38,651
Student Fund	1,620	3,211	2,410	2,421	Cash	2,421
Handicapped Children's Trust Fund	5,599	230	12	5,817	TI	8,669

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, 2020**

Name of Fund or Source	Balance June 30, 2019	Receipts	Expenditures	Balance June 30, 2020 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
<b>(continued):</b>						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 91,967	183,457	189,015	86,409	Cash, CD	86,409
Missouri DECA	215,445	155,313	295,451	75,307	Cash	75,307
Missouri Collegiate DECA	13,685	16,285	15,014	14,956	Cash	14,956
Missouri FBLA	214,155	570,358	571,989	212,524	Cash, CD	212,524
Missouri FBLA-PBL Professional Division	6,467	864	0	7,331	Cash, CD	7,331
Missouri HOSA	126,420	135,634	117,820	144,234	Cash	144,234
Missouri PBL	7,500	0	1	7,499	Cash	7,499
Missouri Skills USA	451,508	190,792	52,557	589,743	Cash, CD	589,743
Missouri Technology Student Association	84,458	44,043	58,044	70,457	Cash	70,457
Young Farmers	44,735	16,333	14,850	46,218	Cash, CD	46,218
Missouri FFA	1,738,024	964,087	1,022,481	1,679,630	Cash, CD, TI, Other	1,679,630
Missouri FFA-PAS	8,931.00	2,363.00	1,022.00	10,272	Cash	10,272
<b>DEPARTMENT OF HIGHER EDUCATION:</b>						
<u>University of Central Missouri:</u>						
Current Unrestricted Funds	\$ (73,756,396)	93,133,526	115,864,905	(96,487,775)	Cash, Rec, TI, Inv, Pre Exp	84,108,662
Current Restricted Fund	6,592,331	16,205,074	15,168,370	7,629,035	Cash, Rec, TI, Pre Exp	10,174,497
Auxiliary Services Designated	39,122,037	36,393,583	31,743,013	43,772,607	Cash, Rec, Inv, Pre Exp, TI	46,502,906
Loan Funds - Restricted Fund	5,414,950	79,508	(841,769)	6,336,227	Cash, Rec, TI	5,012,353
Unexpended Plant Restricted Fund	8,312,745	2,853,443	(500,045)	11,666,233	Cash, TI, CWIP	13,988,051
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 8,467,944	11,399,002	12,958,080	6,908,866	Cash	6,908,866
Other Revenues	478,655	442,353	580,708	340,300	Cash	340,300
Current Funds - Restricted:						
Federal Grants	(618,572)	11,596,712	11,596,712	(618,572)	Cash, Rec	(618,572)
Other Gifts, Grants, and Contracts	1,258,513	2,492,127	2,408,618	1,342,022	Cash	1,342,022
Auxiliary Enterprises	(1,386,299)	6,923,032	7,872,349	(2,335,616)	Cash, TI	(2,335,616)
Loan Fund	43,570	138,180	137,319	44,431	Cash, Rec	44,431
Endowment	1,440,037	53,614	0	1,493,651	Cash, Rec	1,493,651
Plant	25,320,736	154,798	1,268,582	24,206,952	Cash, TI, Bldg, Eq	24,206,952
<u>Lincoln University:</u>						
General Fund	\$ 16,580,302	33,107,422	33,833,760	15,853,964	Cash, TI, Rec, Inv, Pre Exp	19,533,521
Other Post Employment Benefits (OPEB)	(34,060,615)	0	0	(34,060,615)	TI	(34,060,615)
Auxiliary Services	3,394,184	5,811,383	5,584,966	3,620,601	Cash, TI, Rec	3,646,041
Agency Fund	4,495,027	30,053,770	30,949,918	3,598,879	Cash, Rec	29,326,363
Plant Fund	64,589,275	5,591,111	4,961,333	65,219,053	Cash, TI, Eq, CWIP, Bldgs	87,636,756
Endowment Fund	1,648,134	1,172,369	100,000	2,720,503	Cash, TI	2,771,742

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, 2020**

Name of Fund or Source	Balance June 30, 2019	Receipts	Expenditures	Balance June 30, 2020 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Missouri Southern State University:</u>						
Current Funds	\$ 61,938,163	68,430,704	81,221,022	49,147,845	Cash, Rec, Inv, Eq, Pre Exp, Other	179,732,501
<u>Missouri Western State University:</u>						
General Operating	\$ (24,631,477)	35,526,109	41,624,864	(30,730,232)	Cash, Rec, Pre Exp	7,816,203
Designated	2,500,162	3,108,615	2,134,814	3,473,963	Cash, Rec	3,651,735
Auxiliary Enterprises	5,078,500	11,776,593	11,089,481	5,765,612	Cash, Rec	7,737,288
Restricted	7,425	13,839,919	13,728,174	119,170	Cash, Rec	109,676
Loan Fund	82,483	0	0	82,483	Rec	82,483
Investment in Plant	64,553,506	5,609,128	5,807,215	64,355,419	Eq, Bldg, Other	108,863,281
Debt Service	364,531	0	8,057	356,474	Cash	364,531
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 20,318,950	70,904,038	67,299,956	23,923,032	Cash, Inv, Rec	30,759,626
Designated	9,834,193	9,508,949	5,377,433	13,965,709	Cash, Inv, Rec	15,954,273
Auxiliary Enterprises	2,572,697	22,184,459	21,577,414	3,179,742	Cash, Inv, Rec	6,853,626
Restricted	642,470	17,930,934	17,930,934	642,470	Cash, Rec	2,514,067
Loan Fund	2,299,524	35,010	388,991	1,945,543	Cash, Rec	1,946,929
Plant Fund:						
Unexpended Plant	(64,055,298)	0	0	(64,055,298)	Cash, Rec	24,178,367
Renewals and Replacements	24,730,352	3,271,861	6,241,391	21,760,822	Cash, Rec	22,225,617
Debt Service	6,567,777	10,075,876	7,368,640	9,275,013	Cash, TI, Rec	8,565,193
Investment in Plant	82,721,790	6,907,230	1,362,676	88,266,344	Eq, Bldg, Other	133,638,869
<u>Southeast Missouri State University:</u>						
Current Fund	\$ (54,585,724)	171,264,097	168,196,393	(51,518,020)	Cash, TI, Inv, Rec, Pre Exp	98,753,300
Loan Fund	882,630	576,724	132,407	1,326,947	Cash, Rec	3,834,514
Endowment and Similar Funds	4,457,478	83,522	6,700	4,534,300	Cash, Rec	4,534,300
Plant Fund	284,678,344	31,490,495	27,022,198	289,146,641	Cash, Rec, Other	474,786,364
Agency Fund	155,385	255,767	235,962	175,190	Cash, Other	184,733
<u>Missouri State University:</u>						
General Operating Fund	\$ 62,387,002	120,993,563	125,918,342	57,462,223	Cash, Rec, Inv, Other	89,729,303
Undesignated Fund	3,888,500	552,486	0	4,440,986	Cash, Rec, Inv, Other	4,441,201
Designated Fund	784,417	7,104	0	791,521	Cash, Rec, Inv, Other	791,521
Other Funds:						
Designated Fund	\$ 42,667,218	39,384,506	29,047,104	53,004,620	Cash, Rec, Inv, Other	54,180,884
OPEB/GASB Accounts	(209,070,781)	0	37,055,379	(246,126,160)	Cash, Rec, Inv, Other	54,550,935
Auxiliary Fund	160,906,097	49,102,810	52,896,150	157,112,757	Cash, Rec, Inv, Other	288,222,639
Restricted and Loan Fund	49,814	26,280,001	26,252,600	77,215	Cash, Rec, Inv, Other	2,518,861
Plant Fund	249,870,430	3,794,200	610,151	253,054,479	Cash, Rec, Inv, Other	322,896,911
West Plains Fund (All Funds Except OPEB/GASB)	21,709,649	7,927,582	8,149,540	21,487,691	Cash, Rec, Inv, Other	24,339,644
West Plains Fund - OPEB/GASB	(9,478,558)	0	1,615,563	(11,094,121)	TI	2,755,419

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, 2020**

Name of Fund or Source	Balance June 30, 2019	Receipts	Expenditures	Balance June 30, 2020 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 29,879,291	70,623,633	71,665,592	28,837,332	Cash, TI, Rec, Inv	47,866,322
Current Funds - Restricted	1,411,435	6,472,170	7,127,318	756,287	Cash, Rec	4,508,961
Plant Fund	4,053,226	3,782,956	3,260,658	4,575,524	Cash, TI, CWIP, Other	244,386,034
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (5,316,962)	2,558,911	2,922,602	(5,680,653)	Cash, TI, Rec, Inv	2,525,476
Restricted Funds	74,801	359,714	361,088	73,427	Cash, TI, Rec, Inv	243,744
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:</b>						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 1,045,912,092	4,015,283,098	4,396,765,824	664,429,366	Cash	664,429,366
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
Albany Regional Center	\$ 188,495	1,927,954	1,824,017	292,432	Cash	292,432
Bellefontaine Habilitation Center	309,921	1,605,202	1,474,230	440,893	Cash	440,893
Center for Behavioral Medicine	13,866	104,991	106,998	11,859	Cash	11,859
Central Missouri Regional Center	565,910	7,390,311	6,833,672	1,122,549	Cash	1,122,549
Fulton State Hospital	449,964	1,418,340	1,327,784	540,520	Cash	540,520
Hannibal Regional Center	330,205	3,049,176	2,838,472	540,909	Cash	540,909
Hawthorn Children's Psychiatric Hospital	12,296	13,351	23,970	1,677	Cash	1,677
Higginsville Habilitation Center	134,224	738,920	663,716	209,428	Cash	209,428
Joplin Regional Center	188,129	2,052,062	1,890,655	349,536	Cash	349,536
Kansas City Regional Center	1,002,056	11,407,708	10,645,771	1,763,993	Cash	1,763,993
Kirksville Regional Center	75,993	769,208	716,718	128,483	Cash	128,483
Metro St. Louis Psychiatric Center	26,455	12,041	24,047	14,449	Cash	14,450
Northwest Community Services	224,809	2,051,874	1,915,482	361,201	Cash	361,201
Northwest Mo. Psychiatric Rehabilitation Center	61,618	307,101	314,460	54,259	Cash	54,259
Poplar Bluff Regional Center	473,905	3,414,468	3,048,570	839,803	Cash	839,803
Rolla Regional Center	248,294	2,108,421	1,950,616	406,099	Cash	406,099
Sikeston Regional Center	211,323	2,702,730	2,360,273	553,780	Cash	553,780
Southeast Mo. Mental Health	229,423	939,991	830,313	339,101	Cash	339,101
Southeast Mo. Residential Services	90,318	840,057	773,120	157,255	Cash	157,255
Southwest Community Services	96,924	696,908	580,934	212,898	Cash	212,898
Southwest Mo. Mental Health	5	145,784	145,789	0	Cash	0
Springfield Regional Center	323,585	4,365,865	3,916,057	773,393	Cash	773,393
St. Louis Developmental Dis. Treatment Center	82,842	1,661,739	1,460,666	283,915	Cash	283,915
St. Louis Regional Center	1,015,996	10,615,569	9,750,103	1,881,462	Cash	1,881,462
St. Louis Psychiatric Rehabilitation Center	374,838	970,235	865,123	479,950	Cash	479,950

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, 2020**

Name of Fund or Source	Balance June 30, 2019	Receipts	Expenditures	Balance June 30, 2020 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF NATURAL RESOURCES:</b>						
Division of State Parks-Maintenance Resource	\$ 186,196	193,824	130,064	249,956	Cash	249,956
<b>OFFICE OF ADMINISTRATION:</b>						
Trustee Earnings Tax Account	\$ 129,515	1,927,567	1,920,756	136,326	Cash, Repo	136,326
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees	0	118,526,785	0	118,526,785	Cash, TI	118,526,785
Investment Income	0	3,857,081	0	3,857,081	Cash, TI	3,857,081
Member Premium-Public Entities	0	7,423,514	0	7,423,514	Cash, TI	7,423,514
Rebates	0	76,858,745	0	76,858,745	Cash, TI	76,858,745
Missouri Savings Bond Account	22	15,515	15,515	22	Cash	22
Old Age Survivors Disability and Health Insurance Trust Fund	5,068	310,827,438	310,827,544	4,962	Cash	4,962
State of MO Cafeteria Plan Account	25,706	329,768	313,535	41,939	Cash	41,939
Commuter Benefits Refund Account	0	252	252	0	Cash	0
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 90,706	277,459	290,530	77,635	Cash	77,635
Resident Fiduciary Account	0	11,883	11,883	0	Cash	0
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	61,137	273,589	281,391	53,335	Cash	53,335
Fiduciary Residents Cash Fund	6,010	16,929	22,939	0	Cash	0
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	46,121	1,267,016	1,267,343	45,794	Cash	45,794
Mo. Veterans' Home, St. James:						
VA Fiduciary	2,336	1,881	4,217	0	Cash	0
Residents Cash Fund	33,391	833,699	823,869	43,221	Cash	43,221
Social Security Beneficiaries Account	2,649	6,469	9,118	0	Cash	0
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	390,775	1,390,145	1,379,834	401,086	Cash	401,086
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	54,191	158,684	151,782	61,093	Cash	61,093
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	44,146	2,185,688	2,176,141	53,693	Cash	53,693

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, 2020**

Name of Fund or Source	Balance June 30, 2019	Receipts	Expenditures	Balance June 30, 2020 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System	\$ 7,916,465,279	876,579,656	882,214,402	7,910,830,533	Cash, Rec, TI, Eq	11,549,204,569
Judicial Plan	158,332,990	48,651,794	39,696,718	167,288,066	Cash, Rec, TI	241,151,765
Mo. State Employees						
Life and LTD Insurance Program	68,893	33,113,172	33,062,678	119,387	Cash, Rec, TI	5,900,643
Deferred Compensation System of Missouri	396,816	1,322,365	1,145,482	573,699	Cash, Rec, TI	707,994
<b>DEPARTMENT OF REVENUE (c)</b>						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 1,164	5,547	5,231	1,480	Cash	1,480
Gentry Residential Treatment Center - Trust Fund	11	600	600	11	Cash	11
Rich Hill Youth Development Center - Trust Fund	158	0	0	158	Cash	158
Datema House - Trust Fund	0	650	650	0	Cash	0
Delmina Woods - Trust Fund	375	0	375	0	Cash	0
Wilson Creek Group Home	0	135	0	135	Cash	135
Northeast Region:						
Cornerstone - Trust Fund	44	0	0	44	Cash	44
Fulton Treatment Center - Trust Fund	353	498	496	355	Cash	355
Rosa Parks Center - Trust Fund	60	0	0	60	Cash	60
Camp Avery Park Camp - Trust Fund	712	66	710	68	Cash	68
Montgomery City Youth Center - Trust Fund	1,124	1,691	750	2,065	Cash	2,065
Northwest Region:						
Langsford House - Trust Fund	1,755	9,349	6,327	4,777	Cash	4,777
Northwest Regional Youth Center - Trust Fund	3,440	19,951	12,223	11,168	Cash	11,168
Riverbend Treatment Center - Trust Fund	9,026	12,431	12,445	9,012	Cash	9,012
Watkins Mill Park Camp - Trust Fund	1,864	18,332	7,762	12,434	Cash	12,434
Waverly Regional Youth Center - Trust Fund	1,789	9,179	6,180	4,788	Cash	4,788
Southeast Region:						
W.E. Sears - Trust Fund	6,406	18,853	19,656	5,603	Cash	5,603
Girardot Center - Trust Fund	1,960	2,570	3,766	764	Cash	764
Sierra Osage Treatment Center - Trust Fund	4,790	9,710	10,671	3,829	Cash	3,829
New Madrid Bend Youth Center - Trust Fund	874	4,833	4,594	1,113	Cash	1,113
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	868	1,709	2,533	44	Cash	44
Hogan Street Regional Youth Center-Trust Fund	9,372	7,722	10,556	6,538	Cash	6,538
Twin Rivers -Trust Fund f.k.a. Missouri Hills - Trust Fund	297	399	588	108	Cash	108
Bissell Hall - Trust Fund	298	1,464	1,762	0	Cash	0
Ft. Bellefontaine - Trust Fund	1,408	2,624	4,032	0	Cash	0
Lewis & Clark - Trust Fund	2,679	0	2,679	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, 2020**

Name of Fund or Source	Balance June 30, 2019	Receipts	Expenditures	Balance June 30, 2020 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF TRANSPORTATION:</b>						
Local Fund	\$ 33,169,278	20,201,866	18,639,985	34,731,159	Cash	34,731,159
MoDOT and MSHP Medical and Life Insurance	37,730,528	153,472,141	140,749,329	50,453,340	Cash, TI, Rec, CD	71,120,292
Mo Highway and Transportation Com Self Insurance	36,737,467	23,748,265	13,154,721	47,331,011	Cash, TI, Rec	116,209,104
Mo Transportation Finance Corp	111,657,161	2,884,994	35,475	114,506,680	Cash, TI, Rec	114,283,818
Motor Carrier Services	10,687,888	222,112,332	224,459,450	8,340,770	Cash, TI, Rec	8,340,770
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<u>\$ 11,149,156,848</u>	<u>7,405,018,522</u>	<u>7,541,571,936</u>	<u>11,012,603,434</u>		<u>17,968,956,441</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, 2019, 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 2019 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 42.