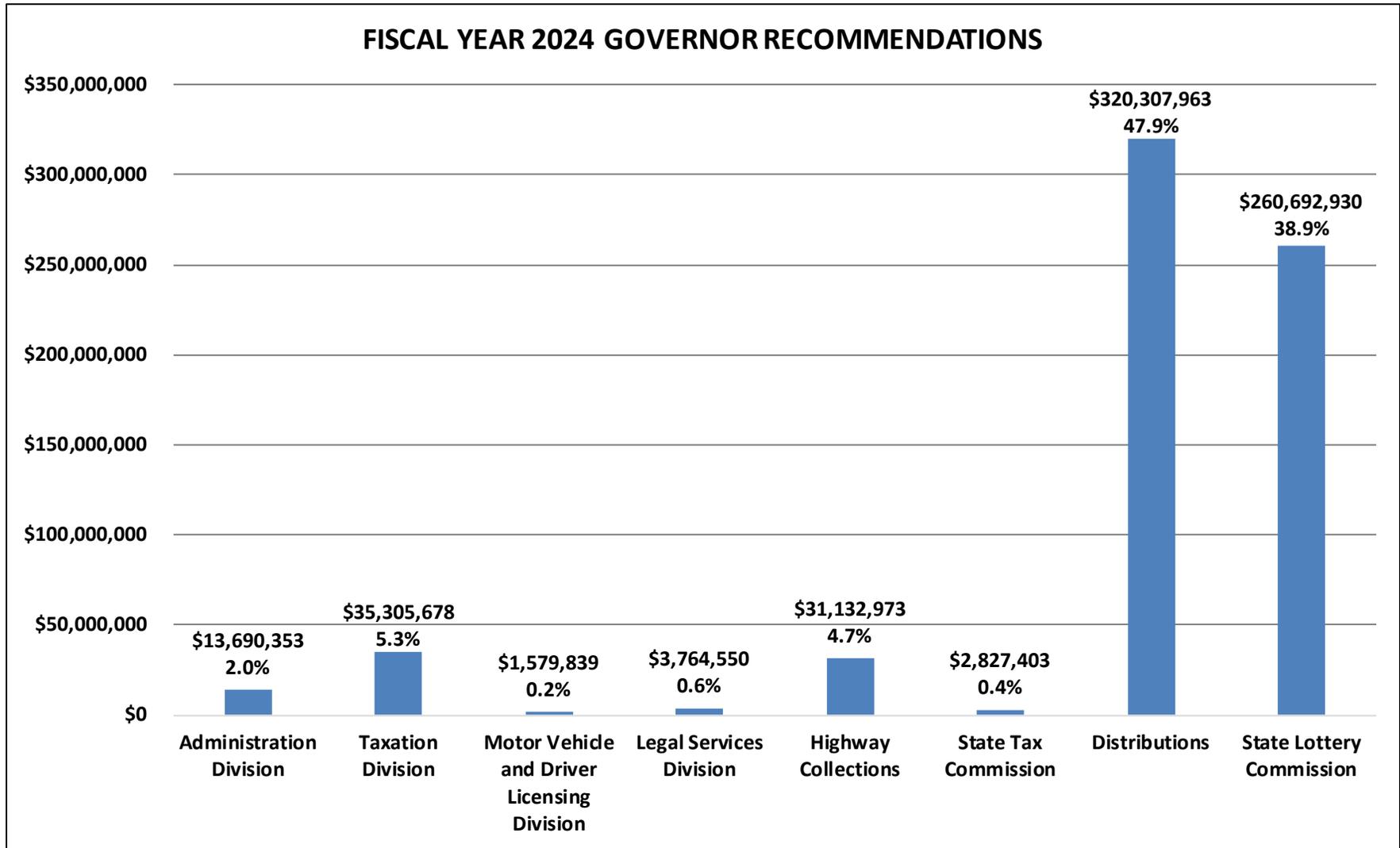


DEPARTMENT OF REVENUE

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 REQUEST	FY 2024 GOVERNOR RECOMMENDS
Administration Division	\$ 9,427,208	\$ 10,651,700	\$ 17,655,773	\$ 13,690,353
Taxation Division	26,160,355	39,843,264	33,283,348	35,305,678
Motor Vehicle and Driver Licensing Division	1,027,687	1,517,167	4,017,167	1,579,839
Legal Services Division	2,500,449	3,504,980	3,494,016	3,764,550
Highway Collections	23,413,398	29,368,378	29,475,734	31,132,973
State Tax Commission	2,290,460	2,615,132	2,680,479	2,827,403
Distributions	218,881,591	259,454,523	320,817,833	320,307,963
State Lottery Commission	257,021,072	228,480,949	269,475,309	260,692,930
State Legal Expense Fund Transfer	0	1*	1	1
DEPARTMENTAL TOTAL	\$ 540,722,220	\$ 575,436,094	\$ 680,899,660	\$ 669,301,690
General Revenue Fund	59,911,880	76,267,595	73,257,742	73,412,745
Federal Funds	1,728,071	4,152,203	4,152,203	4,179,173
Child Support Enforcement Fund	953,948	1,493,429	1,493,429	1,496,085
Health Initiatives Fund	60,925	73,608	73,608	79,182
Port Authority AIM Zone Fund	500,000	500,000	2,149,065	2,091,155
Petroleum Storage Tank Insurance Fund	26,018	35,451	35,451	38,442
Motor Vehicle Commission Fund	854,749	1,063,175	1,063,175	1,128,005
TIME Zone Fund	0	0	5,000,000	1,000,000
Missouri Veterans' Health and Care Fund	0	150,000	150,000	150,000
Conservation Commission Fund	587,959	725,071	725,071	787,315
State Highways and Transportation Department Fund	14,144,016	17,558,455	17,596,739	18,456,865
Lottery Enterprise Fund	56,743,079	54,405,731	69,197,316	60,414,937
Petroleum Inspection Fund	33,631	45,636	45,636	49,361
Motor Fuel Tax Fund	204,899,951	244,208,290	305,000,000	305,000,000
State Lottery Fund	200,277,993	174,075,218	200,277,993	200,277,993
Motor Vehicle Administration Technology Fund	0	613,759	613,759	667,156
Department of Revenue Specialty Plate Fund	0	17,817	17,817	18,502
Tobacco Control Special Fund	0	50,656	50,656	54,774
Total Full-time Equivalent Employees	1,135.69	1,309.05	1,310.05	1,309.05
General Revenue Fund	712.01	841.02	842.02	841.02
Federal Funds	2.79	4.74	4.74	4.74
Other Funds	420.89	463.29	463.29	463.29

* Does not include \$2,109,556 appropriated in House Bill 14 (2023) and does not include \$75,964,678 recommended in House Bill 15 (2023). See the Supplemental section of the Missouri budget for details regarding the Department of Revenue supplemental appropriations.



**DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Administration Division	\$ 4,157,075	\$ 6,867,384	\$ 7,019,270
Postage	4,770,133	3,284,316	3,579,928
Port AIM Zones	500,000	500,000	2,091,155
TIME Zone Distributions	0	0	1,000,000
TOTAL	\$ 9,427,208	\$ 10,651,700	\$ 13,690,353
General Revenue Fund	6,327,270	5,073,207	5,512,453
Federal Funds	1,595,406	3,534,319	3,539,915
Other Funds	1,504,532	2,044,174	4,637,985
Total Full-time Equivalent Employees	32.00	41.11	41.11

The Administration Division provides executive leadership and administrative support for all department programs including, but not limited to, setting policy, strategic planning, leadership, and overall direction of the department. This division also provides administrative support to the department in the areas of accounting, cash management, procurement, mail processing, archiving, stores, inventory distribution, delivery services, form development, payroll processing, recruitment, training and communication, and child support oversight.

Fiscal Year 2024 Governor's Recommendations

- \$1,591,155 Port Authority AIM Zone Fund for increased payments to Port Authorities.
- \$1,000,000 TIME Zone Fund for payments to TIME Zones.
- \$295,612 for postage cost increases.
- \$151,886 for pay plan, including \$143,634 general revenue.

**DEPARTMENT OF REVENUE
TAXATION DIVISION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Taxation Division	\$ 18,857,837	\$ 32,193,264	\$ 27,655,678
Integrated Tax System	6,989,843	7,650,000	7,650,000
911 Service Board Trust Fund	312,675	0	0
TOTAL	\$ 26,160,355	\$ 39,843,264	\$ 35,305,678
General Revenue Fund	25,458,377	38,820,214	34,208,094
Other Funds	701,978	1,023,050	1,097,584
Total Full-time Equivalent Employees	464.12	514.00	514.00

The Taxation Division administers and enforces tax laws. The division deposits all tax revenue, issues refunds, and collects and distributes local taxes. The division’s collection activities include account management, lien filing, delinquent tax collections (including identifying non-compliant businesses and individuals), tax clearances, and debt offsets. The division has six in-state field offices that audit businesses required to pay taxes to the State of Missouri. The division’s auditors are also stationed in five out-of-state offices to foster Missouri tax law compliance.

Fiscal Year 2024 Governor’s Recommendations

- \$2,032,689 for pay plan, including \$1,958,155 general revenue.
- (\$6,570,275) core reduction for one-time expenditures.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE AND DRIVER LICENSING DIVISION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Motor Vehicle and Driver Licensing Division			
TOTAL	\$ 1,027,687	\$ 1,517,167	\$ 1,579,839
General Revenue Fund	652,855	844,244	884,613
Federal Funds	0	163,931	164,205
Other Funds	374,832	508,992	531,021
Total Full-time Equivalent Employees	19.00	32.05	32.05

The Motor Vehicle and Driver Licensing Division administers Missouri laws that license drivers and suspend, revoke, and disqualify driver licenses; titles/registers motor vehicles, boats, and trailers; and collects required fees and taxes. The division licenses dealers and oversees dealer operations to ensure compliance with dealer licensing laws. The division also manages the operations of licensing offices throughout the state and coordinates requests for proposals for these offices.

Fiscal Year 2024 Governor’s Recommendations

- \$62,672 for pay plan, including \$40,369 general revenue.

**DEPARTMENT OF REVENUE
LEGAL SERVICES DIVISION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Legal Services Division			
TOTAL	\$ 2,500,449	\$ 3,504,980	\$ 3,764,550
General Revenue Fund	1,931,896	2,472,400	2,663,266
Federal Funds	132,665	453,953	475,053
Other Funds	435,888	578,627	626,231
Total Full-time Equivalent Employees	48.72	62.80	62.80

The Legal Services/General Counsel Division supports the department’s revenue tax law administration, driver licensing and motor vehicle title/registration administration, and provides legal counsel and representation to the Director of Revenue and divisions. The division includes the Criminal Tax Investigation and the Compliance and Investigation Bureaus, which investigate suspected law violations, prepare cases for prosecution, and perform audits of internal department functions and the license offices throughout the state.

Fiscal Year 2024 Governor’s Recommendations

- \$270,534 for pay plan, including \$201,830 general revenue.
- (\$10,964) core reduction for one-time expenditures.

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Highway Collections - Taxation Division	\$ 976,163	\$ 1,720,166	\$ 1,855,014
Highway Collections - Motor Vehicle and Driver Licensing Division	13,405,607	18,006,498	18,959,310
Highway Collections - Legal Services Division	2,312,502	2,624,297	2,843,343
Highway Collections - Attorney Fees	0	1,000	1,000
Highway Collections - Postage	3,480,347	2,959,065	3,115,989
Highway Collections - Administration Division	2,709,851	3,476,335	3,777,300
Highway Collections - Postage - Driver License	528,928	581,017	581,017
TOTAL	\$ 23,413,398	\$ 29,368,378	\$ 31,132,973
General Revenue Fund	9,269,382	11,196,164	12,008,952
Other Funds	14,144,016	18,172,214	19,124,021
Total Full-time Equivalent Employees	382.64	468.59	468.59

The Missouri Constitution, Article IV, Sections 30(a), 30(b), and 30(c) requires all state revenues from the existing motor vehicle fuel tax, vehicle taxes, and fees paid by highway users (less collection costs of up to three percent of the amount collected and State Highway Patrol enforcement costs) be used for state and local highways, roads, and bridges, and for constructing and maintaining the state highway system. The Department of Revenue collects and remits these revenues to the State Highways and Transportation Department Fund. Highway Collections functions are distributed between the department's Taxation Division, Motor Vehicle and Driver Licensing Division, Administration Division, and Legal Services/General Counsel Division.

Fiscal Year 2024 Governor's Recommendations

- \$539,585 State Highways and Transportation Department Fund for increased costs related to the manufacture and production of license plates.
- \$159,174 State Highways and Transportation Department Fund for postage cost increases.
- \$71,322 for increased costs to the SAVE program.
- \$1,657,239 for pay plan, including \$743,716 general revenue.
- (\$662,725) core reduction for one-time expenditures, including (\$2,250) general revenue.

**DEPARTMENT OF REVENUE
STATE TAX COMMISSION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
State Tax Commission			
TOTAL	\$ 2,290,460	\$ 2,615,132	\$ 2,827,403
General Revenue Fund	2,290,460	2,615,132	2,827,403
Total Full-time Equivalent Employees	35.52	37.00	37.00

A constitutionally created quasi-judicial administrative agency, the State Tax Commission performs six basic functions: equalize inter- and intra-county assessments; conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization; formulate and implement statewide assessment policies and procedures to comport with statutory and constitutional mandates; supervise local assessing officials and local assessment programs to ensure compliance with statewide requirements; conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessments; and assess the distributable property of railroads and other public utilities.

Fiscal Year 2024 Governor’s Recommendations

- \$212,271 for pay plan.

**DEPARTMENT OF REVENUE
DISTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Prosecuting Attorneys and Collection Agencies Fees	\$ 2,196,877	\$ 2,900,000	\$ 2,900,000
County Filing Fees	18,270	200,000	200,000
State Share of Assessment Maintenance Costs	10,594,512	11,155,433	11,217,163
Appropriated Tax Credits	0	200,000	200,000
Motor Fuel Tax Distribution to Cities and Counties	204,899,951	244,208,290	305,000,000
Emblem Use Fee Distribution	18,700	34,100	34,100
County Stock Insurance Tax	78,606	135,700	135,700
Debt Offset For Tax Credits Transfer	141,380	150,000	150,000
Income Tax Check-Off Refund Designations	229,576	471,000	471,000
Highway Fund Transfer	703,719	0	0
TOTAL	\$ 218,881,591	\$ 259,454,523	\$ 320,307,963
General Revenue Fund	13,981,640	15,246,233	15,307,963
Other Funds	204,899,951	244,208,290	305,000,000
Total Full-time Equivalent Employees	0.00	0.00	0.00

PROSECUTING ATTORNEYS AND COLLECTION AGENCIES FEES

Section 136.150, RSMo, provides a 20 percent collection fee to circuit or prosecuting attorneys for delinquent taxes, licenses, or fees recovered on behalf of the state. The department deposits the collection fee in the county treasury with one-half of the fee for use by the attorney’s office and one-half to be expended as the county determines.

Section 140.850, RSMo, authorizes the Department of Revenue to use private attorneys or professional collection agencies to collect delinquent taxes owed by resident and non-resident taxpayers (individuals and businesses). The statute restricts the fee to not more than 25 percent of the amount collected.

Fiscal Year 2024 Governor’s Recommendations

Continue funding at the current level.

COUNTY FILING FEES

The Department of Revenue is authorized to file certificates of lien with the circuit courts for income, withholding, sales, and use tax delinquencies under Sections 144.380 and 143.902, RSMo. Under Section 144.380(4), RSMo, county recorders may charge the department a fee of \$3.00 per tax lien for filing and \$1.50 per release of a filed tax lien. The department collects these fees from the delinquent taxpayers.

Fiscal Year 2024 Governor’s Recommendations

Continue funding at the current level.

**DEPARTMENT OF REVENUE
DISTRIBUTIONS**

STATE SHARE OF ASSESSMENT MAINTENANCE COSTS

The state reimburses a portion of local assessor maintenance assessment costs and expenses.

Fiscal Year 2024 Governor's Recommendations

- \$61,730 for assessment maintenance costs and expenses due to increased statewide parcel count.

MOTOR FUEL TAX DISTRIBUTION TO CITIES AND COUNTIES

Missouri Constitution Article IV, Section 30(a)(2) requires a 15 percent allocation of the Motor Fuel Tax collections net proceeds to the incorporated cities, towns, and villages of the state to assist in the maintenance of streets and highways.

Missouri Constitution Article IV, Section 30(a)(1) requires a 10 percent allocation of the Motor Fuel Tax collections net proceeds to the counties to assist in the maintenance of county roads, highways, and bridges. In addition, Missouri Constitution Article IV, Section 30(a)(2) requires distributing 15 percent of the net proceeds resulting from any increase in the Motor Fuel Tax rate over the rate in effect on March 31, 1992, to the counties to assist in the maintenance of county roads, highways, and bridges.

Fiscal Year 2024 Governor's Recommendations

- \$60,791,710 Motor Fuel Tax Fund for increased motor fuel tax collections.

EMBLEM USE FEE DISTRIBUTION

Individuals requesting a specialty license plate contribute an emblem use fee to the organization sponsoring the specialty plate. If statute allows the individual to remit the emblem use authorization fee to the Department of Revenue, the department must remit these fees to the applicable organization.

Fiscal Year 2024 Governor's Recommendations

Continue funding at the current level.

COUNTY STOCK INSURANCE TAX

The Department of Revenue uses this appropriation to meet the apportionment requirements for the County Stock Insurance Tax required by Section 148.330, RSMo, while holding school districts and counties harmless to reductions from premium tax credits provided to insurance companies.

Fiscal Year 2024 Governor's Recommendations

Continue funding at the current level.

**DEPARTMENT OF REVENUE
DISTRIBUTIONS**

DEBT OFFSET FOR TAX CREDITS TRANSFER

Section 135.815, RSMo, requires that tax credit applicants first use any award to pay off any delinquent income, sales, use, or insurance taxes. After applying all credits toward any delinquencies, the applicant can be issued any remaining credits. The Department of Revenue uses this appropriation to satisfy delinquencies.

Fiscal Year 2024 Governor's Recommendations

Continue funding at the current level.

INCOME TAX CHECK-OFF REFUND DESIGNATIONS

State statutes permit individuals and corporations to contribute a portion of their income tax refund to numerous separate state trust funds and separate charitable trust funds. The taxpayer designates a distribution amount to the various trust funds to transfer from the General Revenue Fund.

Fiscal Year 2024 Governor's Recommendations

Continue funding at the current level.

**DEPARTMENT OF REVENUE
STATE LOTTERY COMMISSION**

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Lottery Commission - Operating	\$ 56,743,079	\$ 54,405,731	\$ 60,414,937
Lottery Commission - Prizes	200,277,993	174,075,218	200,277,993
TOTAL	\$ 257,021,072	\$ 228,480,949	\$ 260,692,930
Other Funds	257,021,072	228,480,949	260,692,930
Total Full-time Equivalent Employees	153.69	153.50	153.50

Approved by the voters of Missouri, the Missouri Constitution, Article III, Section 39(b), established the Missouri State Lottery. The Missouri State Lottery transfers all profits to help fund public institutions of elementary, secondary, and higher education. Lottery functions include: recruiting and licensing Lottery retailers; creating, marketing, and distributing Lottery products; collecting revenue from Lottery retailers; paying out Lottery prizes and retailer commissions; and ensuring the security and integrity of the Lottery operations and games.

Fiscal Year 2024 Governor’s Recommendations

- \$26,202,775 Lottery Enterprise Fund for increased costs related to prize payments.
- \$5,306,592 Lottery Enterprise Fund for increased costs related to vendor payments.
- \$702,614 Lottery Enterprise Fund for pay plan.

LOTTERY TRANSFER TO EDUCATION

FINANCIAL SUMMARY

	FY 2022 EXPENDITURE	FY 2023 APPROPRIATION	FY 2024 GOVERNOR RECOMMENDS
Other Funds	\$ 400,260,827	\$ 390,043,875	\$ 390,043,875

Section 39(b) of Article III of the Missouri Constitution provides for the transfer of net proceeds to help fund public institutions of elementary, secondary, and higher education.

Fiscal Year 2024 Governor’s Recommendations

Continue funding at the current level.