

**Department of Revenue  
Appropriation Bill No. 04**

		<u>FY 2025 FINAL</u>	<u>FY 2026 Governor Recommended</u>	<u>Difference</u>	<u>% Change</u>
<b>Budget</b>	General Revenue	\$ 75,718,764	\$ 77,920,980	\$ 2,202,216	2.9%
	Federal	4,283,115	4,296,930	13,815	0.3%
	Other	829,823,308	836,334,650	\$ 6,511,342	0.8%
	<b>Total</b>	<b>\$ 909,825,187</b>	<b>\$ 918,552,560</b>	<b>\$ 8,727,373</b>	<b>1.0%</b>
<b>FTE</b>	General Revenue	841.02	841.02	0.00	0.0%
	Federal	4.74	4.74	0.00	0.0%
	Other	463.29	478.29	15.00	3.2%
	<b>Total</b>	<b>1,309.05</b>	<b>1,324.05</b>	<b>15.00</b>	<b>1.1%</b>

Does not include \$5,825,262 recommended in Appropriation Bill 14 (2025). See the Supplemental section of the Missouri budget for details regarding the Department of Revenue's supplemental appropriations.

For more detailed budget information, see the Department Requests with Governor's Recommendations at [oa.mo.gov/budget-planning/budget-information/2026-budget-information](http://oa.mo.gov/budget-planning/budget-information/2026-budget-information).

**Fiscal Year 2026 recommendations include funds for the following items:**

1. \$9,125,473 and 15.00 staff for New Decision Items from the Fiscal Year 2025 appropriation level, including \$2,502,216 general revenue.
  - \$3,229,508 for pay plan, including \$2,000,138 general revenue.
  - \$3,000,000 Lottery Enterprise Fund for increased vendor related costs.
  - \$1,744,899 Motor Vehicle Administration Technology Fund and 14 staff for temporary sales tax collection and integrated motor vehicle and driver's license system training.
  - \$657,718 for postage rate increases, including \$407,786 general revenue.
  - \$299,126 State Highways and Transportation Department Fund for the Motor Vehicle Financial Responsibility Enforcement and Compliance Program, established in SB 398 (2023).
  - \$99,930 State Highways and Transportation Department Fund and one staff for third-party commercial driver's license site expansions.
  - \$47,692 for assessment maintenance costs and expenses due to increased statewide parcel count.
  - \$46,600 for increased costs to the Systematic Alien Verification for Entitlements Program.

**Fiscal Year 2026 recommendations include \$398,100 in one-time reductions, including \$300,000 general revenue.**

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Administration Division</b>				
Administration Division	\$ 4,348,598	\$ 7,161,075	\$ 7,552,473	\$ 7,673,407
Postage	3,473,264	3,963,377	4,371,163	4,371,163
Port Aim Zones	0	2,091,155	2,091,155	2,091,155
Time Zone Distributions	0	1,000,000	1,000,000	1,000,000
<b>TOTAL</b>	<b>\$ 7,821,862</b>	<b>\$ 14,215,607</b>	<b>\$ 15,014,791</b>	<b>\$ 15,135,725</b>
General Revenue Fund	5,295,695	6,034,408	6,833,592	6,949,501
Federal Fund	1,547,644	3,542,152	3,542,152	3,545,493
Other Fund	978,524	4,639,047	4,639,047	4,640,731
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Taxation Division</b>				
Taxation Division	\$ 26,050,857	\$ 28,468,743	\$ 28,193,743	\$ 29,328,924
Integrated Tax System	7,452,262	7,650,000	7,650,000	7,650,000
<b>TOTAL</b>	<b>\$ 33,503,119</b>	<b>\$ 36,118,743</b>	<b>\$ 35,843,743</b>	<b>\$ 36,978,924</b>
General Revenue Fund	32,701,371	34,991,359	34,716,359	35,813,072
Other Fund	801,748	1,127,384	1,127,384	1,165,852
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Motor Vehicle and Driver Licensing Division</b>				
Motor Vehicle and Driver Licensing Division	\$ 1,194,287	\$ 1,697,897	\$ 1,672,897	\$ 1,701,060
<b>TOTAL</b>	\$ 1,194,287	\$ 1,697,897	\$ 1,672,897	\$ 1,701,060
General Revenue Fund	846,458	900,753	875,753	893,996
Federal Fund	0	257,315	257,315	257,350
Other Fund	347,829	539,829	539,829	549,714
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Legal Services Division</b>				
Legal Services Division	\$ 3,176,675	\$ 3,872,974	\$ 3,892,576	\$ 3,970,648
<b>TOTAL</b>	\$ 3,176,675	\$ 3,872,974	\$ 3,892,576	\$ 3,970,648
General Revenue Fund	2,442,732	2,729,153	2,748,755	2,780,844
Federal Fund	183,034	483,648	483,648	494,087
Other Fund	550,909	660,173	660,173	695,717
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Highway Collections</b>				
Highway Collections	\$ 28,907,297	\$ 33,224,291	\$ 36,105,678	\$ 36,586,696
<b>TOTAL</b>	\$ 28,907,297	\$ 33,224,291	\$ 36,105,678	\$ 36,586,696
General Revenue Fund	11,239,403	12,341,864	12,388,464	12,874,296
Other Fund	17,667,894	20,882,427	23,717,214	23,712,400
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>State Tax Commission</b>				
State Tax Commission	\$ 2,751,102	\$ 2,913,236	\$ 2,913,236	\$ 3,053,588
<b>TOTAL</b>	\$ 2,751,102	\$ 2,913,236	\$ 2,913,236	\$ 3,053,588
General Revenue Fund	2,751,102	2,913,236	2,913,236	3,053,588
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00

	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>Distributions</b>				
Prosecuting Attorneys and Collection Agency Fees	\$ 1,021,319	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
County Lien Filing Fees	36,244	200,000	200,000	200,000
Assessment Maintenance	11,181,301	11,267,191	11,314,883	11,314,883
Appropriated Tax Credits	194,000	500,000	200,000	200,000
Motor Fuel Tax Distribution	276,983,763	536,000,000	536,000,000	536,000,000
Emblem Use Fee Distribution	16,857	34,100	34,100	34,100
County Stock Ins Tax Distribtn	135,700	135,700	135,700	135,700
Offset Debts With Tax Credits	145,103	300,000	300,000	300,000
Income Tax Check Off Transfer	160,692	471,000	471,000	471,000
Highway Fund Transfer	2,559,549	0	0	0
<b>TOTAL</b>	\$ 292,434,527	\$ 551,807,991	\$ 551,555,683	\$ 551,555,683
General Revenue Fund	15,450,764	15,807,991	15,555,683	15,555,683
Other Fund	276,983,763	536,000,000	536,000,000	536,000,000
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00



	FY 2024 EXPENDITURE	FY 2025 APPROPRIATION	FY 2026 REQUEST	FY 2026 GOVERNOR RECOMMENDS
<b>State Lottery Commission</b>				
Lottery Commission - Operating	\$ 62,418,005	\$ 65,696,455	\$ 67,296,455	\$ 69,292,243
Lottery Commission - Prizes	192,085,641	200,277,993	200,277,993	200,277,993
<b>TOTAL</b>	<b>\$ 254,503,646</b>	<b>\$ 265,974,448</b>	<b>\$ 267,574,448</b>	<b>\$ 269,570,236</b>
Other Fund	254,503,646	265,974,448	267,574,448	269,570,236
Total Full-time Equivalent Employees	0.00	0.00	0.00	0.00