

Missouri Department of Revenue

**Financial and Statistical
Report**

Fiscal Year Ended June 30, 2023



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Fiscal Year Ended June 30, 2023



Wayne Wallingford
Director of Revenue

TABLE OF CONTENTS

Introductory	1
Organizational Chart	3
Taxes Administered	
Summary of Taxes Administered	4
Cigarette Tax	5
Corporate & Individual Income Tax	7
Financial Institutions Tax	10
Fuel Tax	12
Insurance Tax.....	14
Local Sales and Use Tax.....	16
Marijuana Taxes.....	17
State Sales and Use Tax.....	18
Other Taxes.....	21
Collection History of Taxes Administered for the Last Ten Fiscal Years (2014-2023)	23
Income Tax Summary of Activities for the Last Ten Fiscal Years (2014-2023)	24
Fees Administered	
Summary of Fees Administered.....	25
All-Terrain Vehicle Fees.....	26
Court and County Clerk and Recorder Fees.....	27
Driver License Fees.....	32
Marine Fees	35
Motor Vehicle Fees	36
Other Fees	41
Driver License Transactions for the Last Five Fiscal Years (2019-2023).....	45
Motor Vehicle Transactions for the Last Five Fiscal Years (2019-2023)	46
Marine Transactions for the Last Five Fiscal Years (2019-2023).....	47
All-Terrain Vehicle Transactions for the Last Five Fiscal Years (2019-2023)	47
Summary of Other Receipts	48
Non-State Funds Schedule	
Non-State Funds Financial Schedule Cash Basis.....	49
Tax and Fee Distribution - Counties	50
Tax and Fee Distribution - Cities	55
Tax Distribution – Other Political Subdivisions	87
Budgetary and Expenditure Comparison Schedules	
Schedule of Appropriations and Expenditures – Budget and Actual	99
Expense and Equipment Expenditures by Subclass	104
General Governmental Expenditures by Division Fiscal Year 2014-2023	105
General Governmental Expenditures by Fund.....	106
Program Specific Distributions.....	107
Fund Descriptions	
State Fund Descriptions.....	108
Non-State Fund Descriptions	122
Non-Appropriated Funds - Sources and Applications	127

INTRODUCTORY

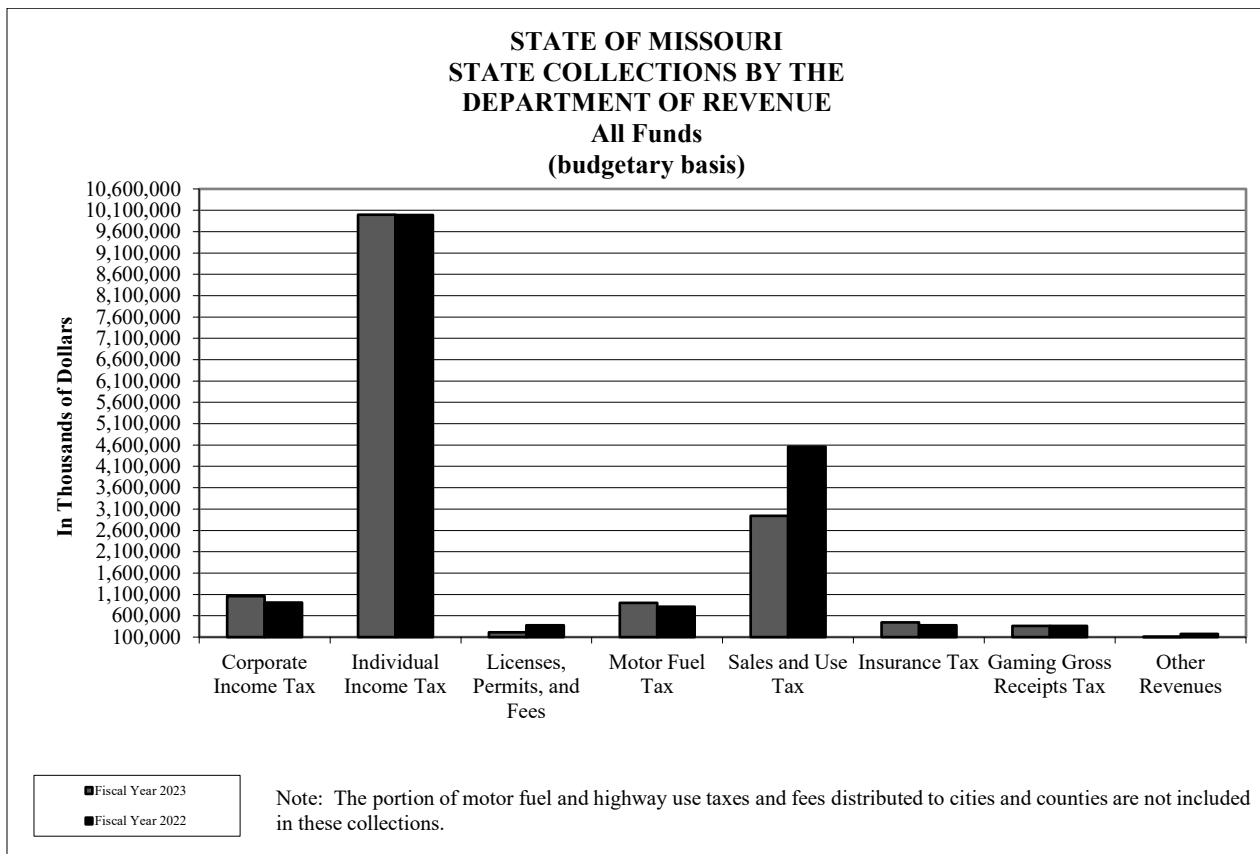
REPORTING ENTITY

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 2023 was 1,069.55, with an operating budget of \$69.2 million.

COLLECTIONS

State money (General Revenue Fund 0101 collections and all other governmental funds' collections) collected by the Department totaled \$15.0 billion in Fiscal Year 2023, a decrease of 17.33 percent over Fiscal Year 2022. The Department collected 94.80 percent of the state's General Revenue Fund (Fund 0101) collections and 31.36 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

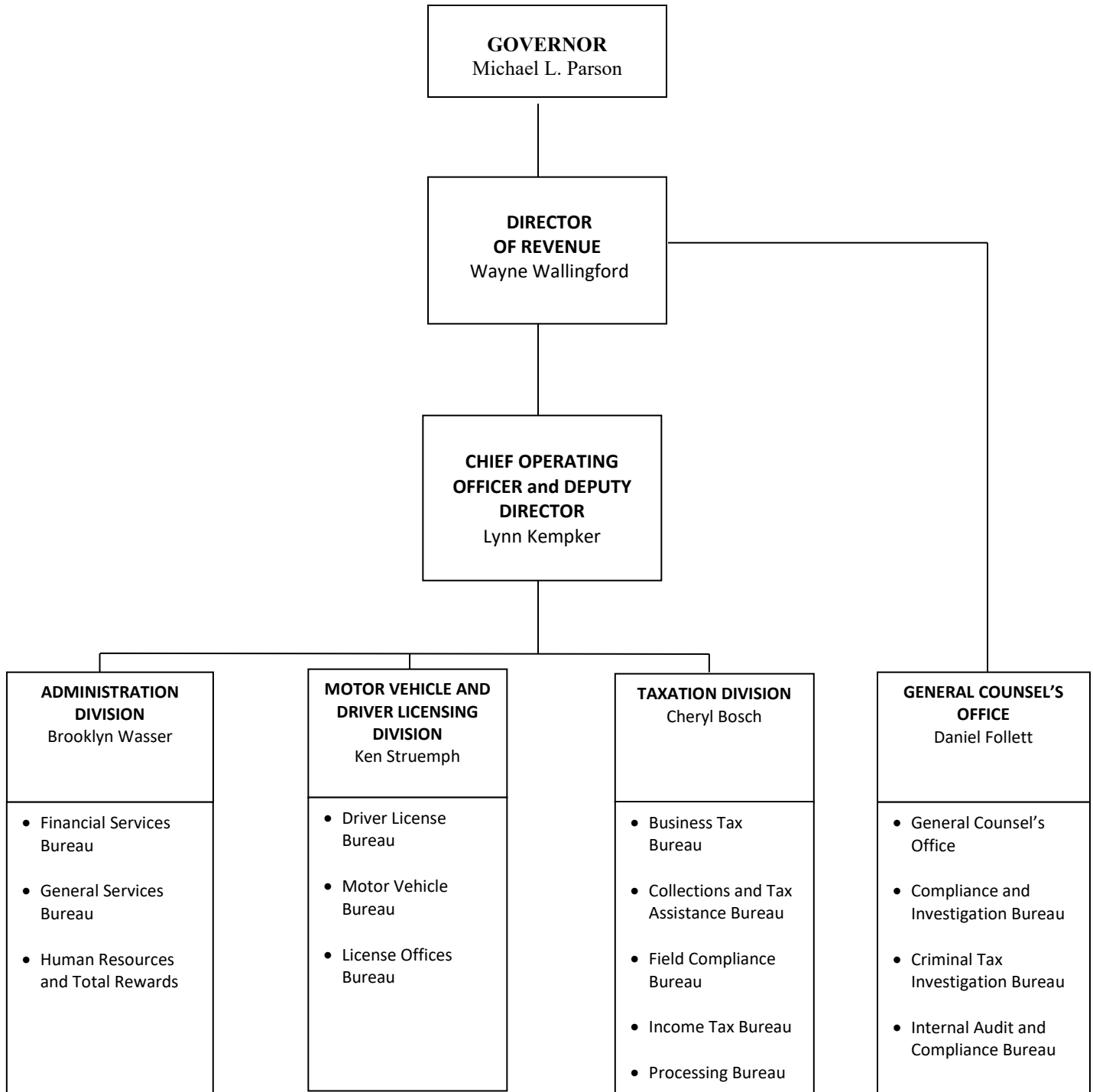
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Annual Comprehensive Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

REQUESTS FOR INFORMATION

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or email DOR.FSB_Management@dor.mo.gov. The report may be viewed online at www.dor.mo.gov.

Department of Revenue

Organizational Chart



Missouri Department of Revenue

Taxes Administered

Fiscal Year Ended June 30, 2023

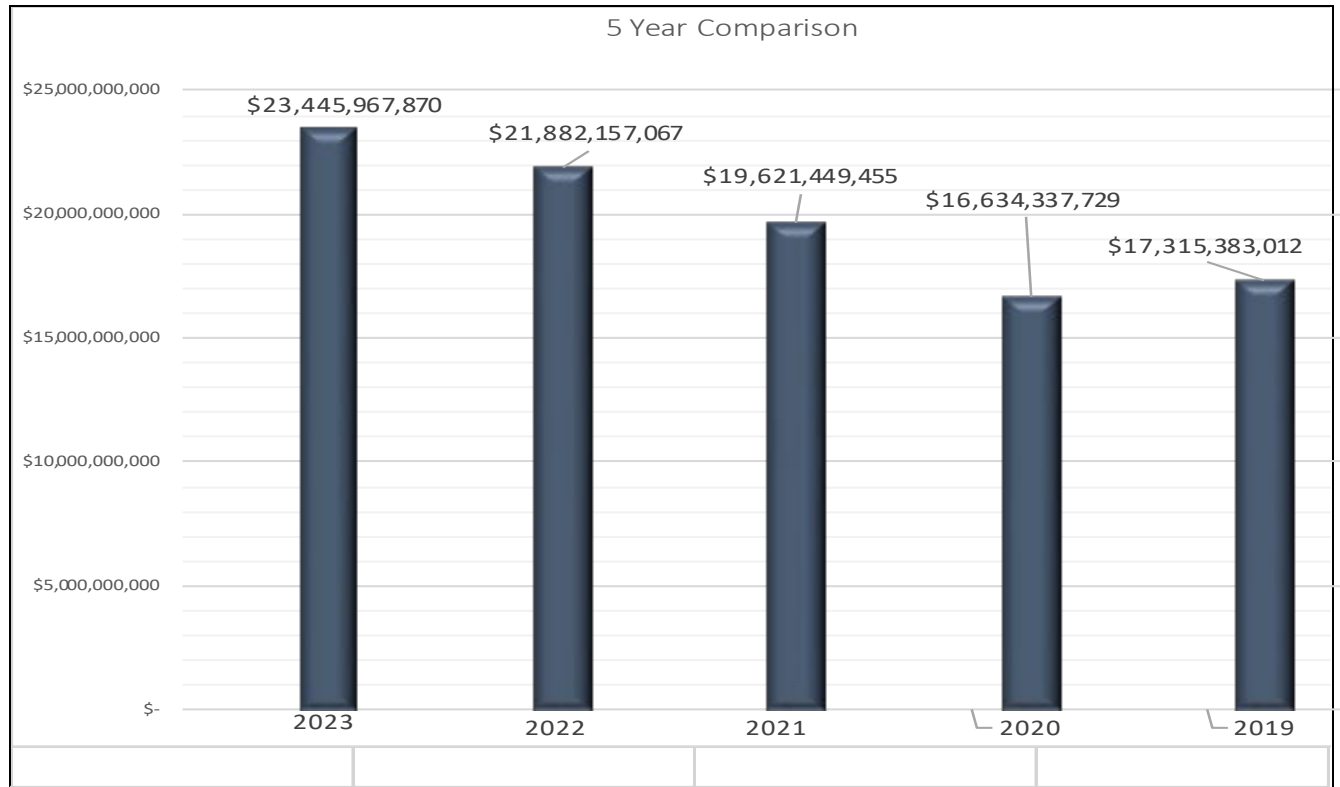
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY23 Amount Collected	FY22 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$95,980,518	\$100,177,637	-4.2 %
Financial Institutions Tax	15,825,000	53,870,066	-70.6
Fuel Tax	905,517,957	811,727,589	11.6
Individual Income & Corporate Tax	11,058,220,900	10,904,480,934	1.4
Insurance Tax	457,335,958	391,005,171	17.0
Local Sales and Use Tax	5,073,434,056	4,629,942,605	9.6
State Sales and Use Tax	5,391,158,485	4,547,872,464	18.5
Other Taxes	448,494,996	443,080,601	1.2
Total Collections	\$23,445,967,870	\$21,882,157,067	7.1 %



TAXES ADMINISTERED

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax per Section 149.065, RSMo. is 4 ½ mills per cigarette to the State School Money Fund (Fund 0616), 2 mills per cigarette to the Fair Share Fund (Fund 0687), and 2 mills per cigarette to the Health Initiatives Fund (Fund 0275).

St. Louis County Cigarette Tax

This is an additional 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 for police and law enforcement and 1 percent to the General Fund (Fund 0101).

Jackson County Cigarette Tax

This is an additional 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 for children services and 1 percent to the General Fund (Fund 0101).

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 (Fund 0275).

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 (Fund 0984).

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	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Cigarette	63,622,252	-6.4%	67,995,264	-5.8%	72,200,590	-1.1%	72,998,919	0.1%	\$72,927,231
St. Louis County	2,141,120	-10.2%	2,384,615	-5.3%	2,518,142	-3.4%	2,606,827	2.0%	2,556,899
Jackson County	1,582,671	-4.0%	1,648,310	-8.7%	1,804,879	-2.2%	1,844,820	-4.6%	1,932,823
Tobacco Products	28,582,471	1.7%	28,115,948	3.3%	27,216,892	14.5%	23,761,321	8.3%	21,938,400
Tobacco Control	2,500	100.0%					10,000	100.0%	5,000
Tobacco Prod Bond	49,504	47.8%	33,500	91.4%	17,500	0.0%	17,500	-28.6%	24,500
Total Collections	\$95,980,518	-4.2%	\$100,177,637	-3.5%	\$103,758,003	2.5%	\$101,239,387	1.9%	\$99,384,853

TAXES ADMINISTERED

CORPORATE & INDIVIDUAL INCOME TAX

Corporate

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 Revenue Fund (#0101).

SPECIAL NOTE:

Section 148.720, RSMo, requires each of the financial institutions tax rates to decrease if the corporate rate in Section 143.071, RSMo, is reduced. The decrease is to be in the same proportion as the corporate rate decrease. Therefore with a reduction in the corporate rate in FY 2020, the financial institutions tax rates decreased from 7 percent to 4.48 percent.

Individual

The individual income tax 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 was originally set from 1½ percent to 6 percent of taxable income. With the adoption of SB 509 (in 2014) the individual income tax rate could be reduced when the net general revenue collected reached certain triggers. HB 2540 (2018) and SB 153 (2021) also provided reductions in the individual income tax rate. These bills were eliminated and replaced with SB 3 adopted in 2022 which once again changed the individual income tax rate. It set up two flat rate reductions and three additional reductions based on revenue growth triggers. SB 3 after its five reductions will result in a final individual income tax rate of 4.5%. Disposition of this tax is to the General Revenue Fund (#0101). The tax rate history:

Tax Year	Top Tax Rate	Reason/Bill
2017	6.0%	n/a
2018	5.9%	SB 509 (2014) growth trigger met
2019	5.4%	SB 509 (2014) growth trigger met & HB 2540 (2018) flat reduction
2020	5.4%	n/a
2021	5.4%	n/a
2022	5.3%	SB 509 (2014) growth trigger met
2023	4.95%	SB 3 (2022) flat reduction
2024	4.8%	Projected SB 3 (2022) flat reduction
Unknown when it will occur	4.7%	SB 3 (2022) if growth trigger met
Unknown when it will occur	4.6%	SB 3 (2022) if growth trigger met
Unknown when it will occur	4.5%	SB 3 (2022) if growth trigger met

TAXES ADMINISTERED

It should be noted there are economic incentive programs administered by the Department of Economic Development that require the withholding tax of new employees to be placed in a separate fund. Those funds are then used to support additional economic activity in those programs. Those programs are the Missouri One Start Community College New Jobs Training Fund and the Missouri One Start Community College Job Retention Training Fund as established by Section 620.809, RSMo, the Port Authority AIM Zone Fund as established by Section 68.075, RSMo, and the Targeted Industrial Manufacturing Enhancement Zones Act (TIME ZONE) Fund as established by Section 620.2250, RSMo.

Special Notes:

The deadline to file the 2019 income tax returns were extended from April 15, 2020 to July 15, 2020 due to the COVID-19 pandemic. The due date for the 2020 income tax returns were extended from April 15, 2021 to May 17, 2021.

The corporate and individual income tax payments are received through the following documents:

- Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.
- Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.
- Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.
- Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

TAXES ADMINISTERED

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Individual									
Declarations	\$ 956,655,782.00	-7.0%	\$ 1,028,111,759.08	80.4%	\$1,507,776,904	164.6%	\$569,915,655	103.9%	\$279,452,726
Fiduciary	\$ 91,999,169.00	-33.5%	\$ 138,429,251.17	426.6%	119,944,822	356.3%	26,288,778	-74.0%	101,251,486
Returns	\$ 2,065,508,971.00	-3.3%	\$ 2,135,936,745.39	227.5%	1,308,716,980	100.6%	652,291,192	-62.9%	1,756,497,935
Withholding	\$ 6,870,579,499.00	2.6%	\$ 6,694,532,465.00	17.4%	5,981,435,088	4.9%	5,702,577,821	3.5%	5,509,728,447
College New Job Training	\$ 271,861.00	-95.4%	\$ 5,848,913.00	34.3%	5,991,457	37.6%	4,355,196	-7.5%	4,706,465
College Job Retention	\$ 11,417,637.00	53.3%	\$ 7,446,533.00	122.4%	6,315,205	88.6%	3,348,928	19.0%	2,814,434
Port Authority AIMZone					1,125	100.0%			
Subtotal	\$ 9,996,432,919.00	-0.1%	\$ 10,010,305,666.64	43.9%	\$8,930,181,581	28.3%	\$6,958,777,570	-9.1%	\$7,654,451,493
Corporation/Franchise									
Declarations	\$ 881,443,513.00	-6.9%	\$ 947,126,119.00	224.8%	\$1,108,652,773	280.2%	\$291,591,732	-7.6%	\$315,725,319
Returns	\$ 180,344,468.00	-440.6%	\$ (52,950,852.00)	-130.9%	(310,542,137)	-281.0%	171,537,348	-18.6%	210,830,761
Subtotal	\$ 1,061,787,981.00	18.7%	\$ 894,175,267.00	93.1%	\$798,110,636	72.3%	\$463,129,080	-12.0%	\$526,556,080
Total Collections	\$11,058,220,900	1.4%	\$10,904,480,934	46.9%	\$9,728,292,217	31.1%	\$7,421,906,650	-9.3%	\$8,181,007,573

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 2019 income tax returns was extended from April 15, 2020 to July 15, 2020 due to the COVID-19 pandemic. The due date for the 2020 income tax returns was extended from April 15, 2021 to May 17, 2021.

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 and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48%. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080, RSMo.

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, and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080 RSMo.

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 and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080, RSMo.

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 and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080, RSMo.

Special Note:

Section 148.720, RSMo, requires each of these institutions tax rates to decrease if the corporate rate in Section 143.071, RSMo, is reduced. The decrease is to be in the same proportion as the corporate rate decrease. Therefore, with a reduction in the corporate rate in FY 2020, these financial institutions rate decreased from 7 percent to 4.48 percent.

TAXES ADMINISTERED

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Banks	\$10,891,532	-76.1%	\$45,498,846	51.6%	\$30,017,928	-27.1%	\$41,181,631	51.8%	\$27,136,777
Credit Institutions	764,472	-65.3%	2,205,398	53.5%	1,436,678	-2.7%	1,475,876	-35.5%	2,286,808
Savings and Loan	735,597	-74.0%	2,825,227	-48.2%	5,451,743	37.0%	3,979,701	21.8%	3,268,281
Credit Unions	3,433,399	2.8%	3,340,595	95.2%	1,711,089	-24.1%	2,253,703	37.3%	1,641,616
Total Collections	\$15,825,000	-70.6%	\$53,870,066	39.5%	\$38,617,438	-21.0%	\$48,890,911	42.4%	\$34,333,482

TAXES ADMINISTERED

FUEL TAX

Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund (Fund 0952).

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, and is distributed per the MO Constitution, Article IV, Section 30(a). Motor Fuel tax is collected on gasoline, diesel, compressed natural gas, liquefied natural gas and propane gas. It is distributed 73 percent to the State Road Fund (Fund 0320), 12 percent to cities and 15 percent to the counties.

SB 262 adopted in 2021, changed the motor fuel rate for gasoline and diesel from 17 cents per gallon to its current 22 cents per gallon for FY 2023. SB 262 also established future rate increases of in increments of \$0.25 per gallon until it reaches \$0.2965 per gallon at which it will remain. These rates are established in Section 142.803.3, RSMo, and change on July 1st each year.

Fiscal Year	Gasoline & Diesel Tax Rate per Gallon
FY 2021	\$ 0.17
FY 2022	\$ 0.195
FY 2023	\$ 0.22
FY 2024	\$ 0.245
FY 2025	\$ 0.27
FY 2026+	\$ 0.295

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Aviation Fuel	\$266,558	9.2%	\$244,211	5.8%	\$230,868	-3.5%	\$239,227	-7.7%	\$259,216
Motor Fuel	905,251,399	11.6%	811,483,378	14.5%	708,737,113	-1.3%	718,425,223	-2.5%	736,513,061
Total Collections	\$905,517,957	11.6%	\$811,727,589	14.5%	\$708,967,981	-1.3%	\$718,664,450	-2.5%	\$736,772,277

TAXES ADMINISTERED

Motor Fuel Refunds

SB 262 also establishes a procedure (Section 142.822, RSMo) to allow vehicles 26,000 pounds or less to receive an exemption from the increased motor fuel rate over \$0.17 per gallon. In order to receive the exemption, a taxpayer has to pay the increased fuel tax rate at the pump and then submit a claim form to the Department of Revenue to receive a refund of the motor fuel tax they paid. The time period allowed for filing the claim is July 1st to September 30th of the year following the increase.

TAXES ADMINISTERED

INSURANCE TAX

Captive Insurance

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Revenue Fund (Fund 0101) and 10 percent to the Insurance Dedicated Fund (Fund 0566), 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 Revenue Fund (Fund 0101) and 10 percent to the Insurance Dedicated Fund (Fund 0566), 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 Revenue Fund (Fund 0101).

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 (Fund 8507) to school districts and the General Revenue Fund (Fund 0101).

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 Revenue Fund (Fund 0101). Disposition of penalties is to the State Schools Money Fund (Fund 0616).

TAXES ADMINISTERED

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. Disposition of the tax is to the Workers' Compensation Fund (Fund 0652).

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Captive Insurance	\$1,585,451	5.8%	\$1,498,054	18.5%	\$1,264,274	1.3%	\$1,247,624	12.8%	\$1,105,663
Special Purpose Life	638,746	3.2%	618,772	-28.5%	865,842	29.2%	670,348	-25.4%	898,777
Premium (Foreign)	349,064,622	16.6%	299,429,864	-0.7%	301,591,990	3.4%	291,704,219	0.1%	291,422,541
Premium (Domestic)	15,839,985	9.4%	14,479,379	13.7%	12,737,546	38.0%	9,230,868	-39.9%	15,367,235
Surplus Lines	66,601,898	13.0%	58,937,080	23.8%	47,618,340	21.9%	39,069,462	8.7%	35,954,591
Workers Compensation	23,605,256	32.7%	17,783,855	5.6%	16,846,189	-2.2%	17,217,104	1.4%	16,976,319
Total Collections	\$457,335,958	16.4%	\$392,747,004	3.1%	\$380,924,181	6.1%	\$359,139,625	-0.7%	\$361,725,126

TAXES ADMINISTERED

LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Revenue Fund (Fund 0101).

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 Revenue Fund (Fund 0101).

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Local Sales	\$4,703,473,968	8.8%	\$4,321,281,492	12.9%	\$3,826,501,990	6.1%	\$3,605,137,570	1.8%	\$3,540,393,389
Local Option Use	369,958,773	19.9%	308,661,113	30.4%	236,740,669	16.9%	202,586,128	17.3%	172,662,042
Total Collections	\$5,073,432,741	9.6%	\$4,629,942,605	13.9%	\$4,063,242,659	6.7%	\$3,807,723,698	2.5%	\$3,713,055,431

TAXES ADMINISTERED

MARIJUANA TAX

Article XIV, Section 1 of the Missouri Constitution adopted November 6, 2018, made the sale of medical marijuana legal and imposed taxes on the sale. Article XIV, Section 2 of the Missouri Constitution adopted November 8, 2022, made the sale of recreational marijuana legal and imposed taxes on the sale.

Medical Marijuana Tax

Per Article XIV, Section 1, there is a tax levied on the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state. The tax is authorized by Article XIV, Section 4 of the Constitution of Missouri. The tax rate is 4 percent. Disposition of the tax is to the Missouri Veterans' Health and Care Fund (Fund 0606). The Department originally was able to retain up to five percent for its cost of collection which is deposited into the General Revenue Fund (Fund 0101); however, with the passage of Article XIV, Section 2 this rate was changed to two percent.

Recreational Marijuana Tax

Per Article XIV, Section 2, there is a tax levied upon the retail sale of non-medical marijuana sold to consumers at marijuana facilities licensed pursuant to this section within the state. The tax shall be at a rate of six percent of the retail price. The tax shall be collected by each licensed retail marijuana facility and paid to the department of revenue. After retaining no more than two percent of the total tax collected or its actual collection costs, whichever is less, amounts generated by the marijuana tangible personal property retail sales tax levied in this section shall be deposited by the department of revenue into the Veterans, Health, and Community Reinvestment Fund (Fund 0608) created under this Article.

Medical and Recreational Sales Tax

In addition to the specific marijuana taxes listed above both medical and recreational marijuana are subject to state and local sales and use taxes. The state's sales tax is 4.225 percent, 3 percent is distributed to the General Revenue Fund, 1 percent is distributed to the School District Trust Fund, .125 percent is distributed to the Conservation Commission and .1 percent is distributed to the Park, Soil & Water Funds. The local sales and use tax rate varies by political subdivision.

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Medical Marijuana	\$16,422,920	52.4%	\$10,778,767	432.4%	\$2,024,672
Recreational Marijuana	19,612,880	0.0%			
Total Collections	\$36,035,800	234.3%	\$10,778,767	432.4%	\$2,024,672

TAXES ADMINISTERED

STATE SALES AND USE TAX

General Sales Tax

Section 144.020, RSMo, authorizes a 3 percent state sales tax on the purchase price of tangible personal property or services sold at retail in Missouri, excluding exemptions. The 3 percent sales tax collected on all items, except motor vehicles and trailers, is distributed to the General Revenue Fund (Fund 0101), while the 3 percent collected on motor vehicles and trailers is distributed 50 percent to the State Road Bond Fund (Fund 0319) and 50 percent to highway and transportation uses. Highway uses money is distributed 73% to the State Road Fund (Fund 0320), 2 percent to the State Transportation Fund (Fund 0675), 10 percent to Cities and 15 percent to Counties.

General Use Tax

Section 144.020, RSMo, authorizes a 3 percent state use tax on purchase of tangible personal property purchased outside the state of Missouri for the privilege of storing, using or consuming of the property within the state, excluding exemptions. The 3 percent use collected on all items except motor vehicles and trailers is distributed to the General Revenue Fund (Fund 0101).

SPECIAL NOTE- FOOD

Per Section 144.014, RSMo, the 3 percent sales and use tax is not collected on the retail sales of food. Additionally, the term food shall include only those products and types of food for which food stamps may be redeemed pursuant to the provisions of the Federal Food Stamp Program (Title 7 U.S.C Section 2012).

Education Sales and Use Tax

Initiative Petition, Proposition C adopted in November 1982, establishes an additional 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 this education sales and use tax for all items except motor vehicles is 100 percent to the School District Trust Fund (Fund 0688).

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 (Fund 0608) and 50 percent to funds dedicated for highway and transportation uses. These highway and transportation funds are distributed 73 percent to the State Road Fund (Fund 0320), 2 percent to the State Transportation Fund (Fund 0675), 10 percent to counties and 15 percent to cities.

TAXES ADMINISTERED

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 (Fund 0609).

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 (Fund 0613) and 50 percent to the Soils and Water State Sales Tax Fund (Fund 0614).

The **total combined state sales and use** tax rate for all tangible personal property except motor vehicles is 4.225%. It is distributed as:

General Revenue	3%
School District Trust Fund	1%
Conservation Commission Fund	0.125%
Park, Soil & Water Funds	<u>0.1%</u>
Total State Sales Tax	4.225%

The **total combined state sales tax rate for motor vehicles** is 4.225%. It is distributed as:

State Road Bond Fund	1.5%
Highway Uses	1.5%
73% to State Road Fund	
2% State Transportation Fund	
10% to Cities	
15% to Counties	
School District Trust Fund	0.5%
Highway Uses (same as above)	0.5%
Conservation Commission Fund	0.125%
Park, Soil & Water Funds	<u>0.1%</u>
Total State Sales Tax on Vehicles	4.225%

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 (Fund 0952), up to a maximum of \$10 million per calendar year.

TAXES ADMINISTERED

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
General	\$2,924,231,590	7.3%	\$2,725,659,844	12.4%	\$2,425,320,477	6.7%	\$2,272,941,599	1.8%	\$2,232,675,253
Aviation Jet Fuel	7,352,513	19.5%	6,151,083	186.2%	2,149,405	-48.9%	4,206,427	-38.5%	6,840,745
Conservation									
State Sales and Use	141,987,347	7.4%	132,258,778	14.2%	115,856,654	6.4%	108,850,308	1.7%	107,048,678
Motor Vehicle Sales	17,781,331	9.9%	16,174,220	-9.7%	17,907,773	26.5%	14,160,461	2.0%	13,886,285
Education									
State Sales and Use	1,133,104,623	7.4%	1,055,239,982	14.2%	923,784,500	6.5%	867,489,826	1.7%	852,609,176
Motor Vehicle Sales	124,473,151	12.3%	110,829,273	-22.6%	143,272,238	26.5%	113,280,306	1.9%	111,118,071
Parks and Soil									
State Sales and Use	113,601,560	-31.8%	166,503,863	79.6%	92,683,509	6.4%	87,079,063	1.7%	85,638,822
Motor Vehicle Sales	14,225,075	-31.3%	20,694,768	44.5%	14,326,228	26.5%	11,328,380	2.0%	11,109,041
Vehicle	398,623,865	9.1%	365,264,400	-19.9%	456,192,054	23.7%	368,721,134	0.8%	365,844,234
Total Collections	\$4,875,381,055	6.0%	\$4,598,776,211	9.7%	\$4,191,492,838	8.9%	\$3,848,057,504	1.6%	\$3,786,770,305

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 County Private Car Trust Fund and 1 percent to the General Revenue Fund (Fund 0101). The County Private Car Trust Fund is then apportioned to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state with six-tenths of 1 percent is distributed to the Blind Pension Fund (Fund 0621). Seventy percent of the counties share is distributed to the school districts within each county and 30 percent to the county's general revenue 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. Disposition of the tax is to the General Revenue Fund (Fund 0101). Section 145.1000, RSMo, states that should the federal estate tax be repealed then this state tax would be repealed. Section 2011 of the Internal Revenue Code (26 U.S.C. Section 2011) was repealed effective December 19, 2014. This tax is no longer owed.

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 (Fund 0285) and 10 percent to the home dock cities and counties.

Property Tax

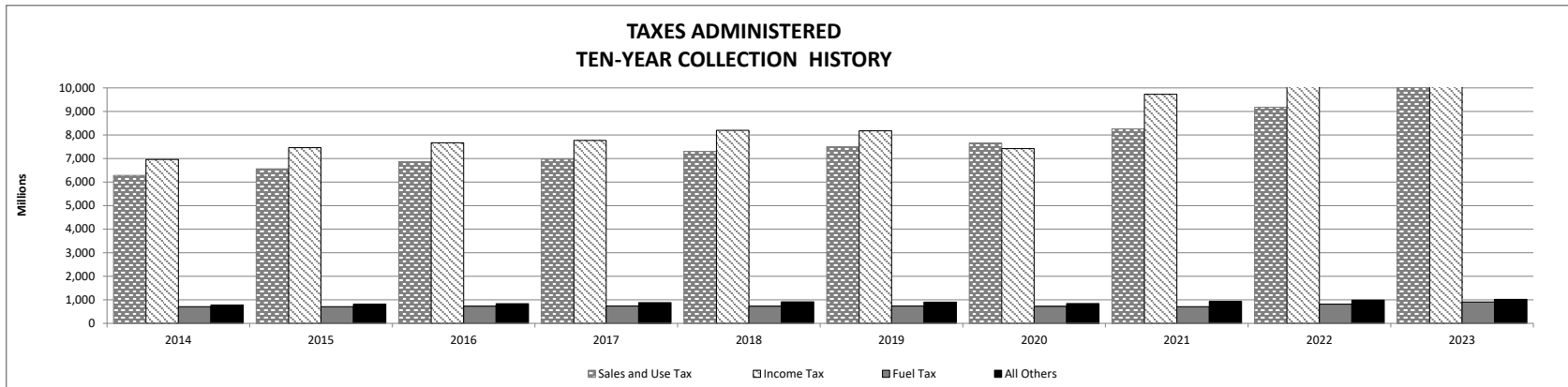
This is a tax to provide for payment of pensions for the blind. The tax is authorized by Article III, Section 38(a) of the Missouri Constitution and Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund (Fund 0621).

TAXES ADMINISTERED

Tax Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
County Private Car	3,916,267	1.9%	3,842,264	-17.2%	\$4,638,389	-0.2%	\$4,645,594	-0.9%	\$4,688,694
Estate	0	#DIV/0!	0	-100.0%	2,854	-62.7%	7,648	0.2%	7,631
Gaming Receipts	402,837,718	0.8%	399,668,619	10.4%	362,097,991	25.9%	287,564,878	-20.9%	363,644,406
Property	41,741,011	5.5%	39,569,718	5.8%	37,390,232	2.4%	36,497,384	7.4%	33,993,234
Total Collections	\$448,494,996	1.2%	\$443,080,601	9.6%	\$404,129,466	22.9%	\$328,715,504	-18.3%	\$402,333,965

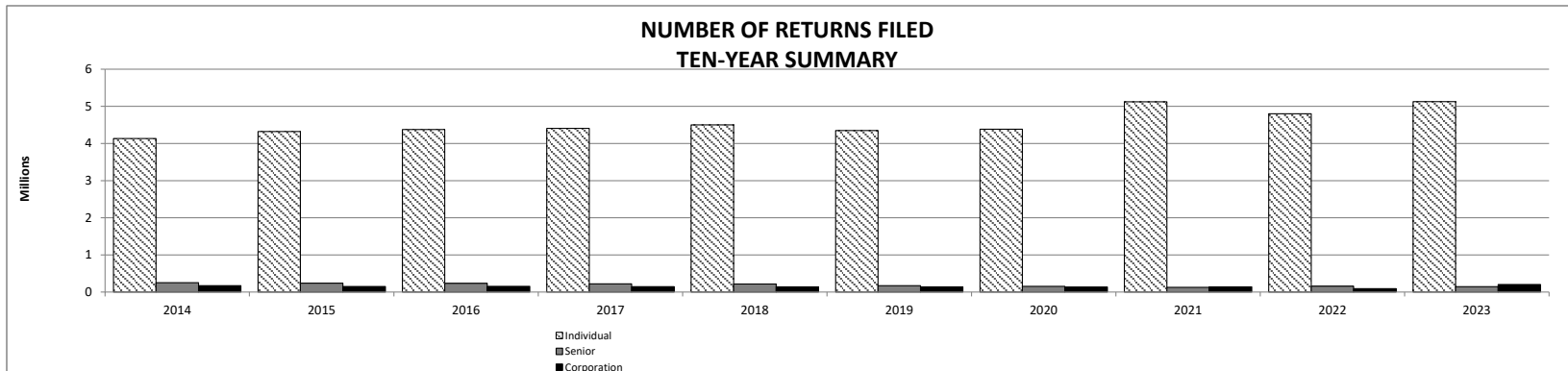
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

TAX	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Cigarette Tax	\$ 95,980,518	100,177,637	103,758,003	101,239,387	99,384,853	102,291,775	105,607,384	108,717,273	104,720,458	104,768,227
Financial Institutions Tax	15,825,000	53,870,066	38,617,438	48,890,911	34,333,482	38,132,400	39,172,677	29,826,447	24,813,508	29,391,617
Fuel Tax	905,517,957	811,727,589	708,967,981	718,664,450	736,772,277	728,757,665	734,940,610	726,175,748	705,045,943	705,185,594
Income Tax	11,058,220,900	10,904,480,934	9,728,292,217	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
Insurance Tax	457,335,958	391,005,171	380,924,181	359,139,625	361,725,126	370,812,048	340,296,597	303,808,364	296,030,410	256,315,220
Local Sales and Use Tax	5,073,434,056	4,629,942,605	4,063,242,659	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
State Sales and Use Tax	5,391,158,485	4,547,872,464	4,193,517,510	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
Other Taxes	448,494,996	443,080,601	404,129,466	328,715,504	402,333,965	402,647,566	396,646,843	394,679,727	387,790,908	385,833,952
Total Tax Collections	<u>\$ 23,445,967,870</u>	<u>21,882,157,067</u>	<u>19,621,449,455</u>	<u>16,634,337,729</u>	<u>17,315,383,012</u>	<u>17,136,563,545</u>	<u>16,355,007,090</u>	<u>16,098,312,984</u>	<u>15,545,928,121</u>	<u>14,725,924,910</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

TRANSACTION TYPE	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,384,460	3,211,571	3,645,004	2,931,481	3,058,333	3,102,564	3,002,736	3,038,443	3,000,047	2,847,607
Amount of Refunds	\$1,175,583,441	\$884,052,195	\$1,044,563,003	\$889,999,237	\$927,130,836	\$1,072,089,195	\$1,032,823,169	\$997,852,627	\$914,513,639	\$932,439,876
WITHHOLDING:										
Number Filed	1,691,632	1,540,690	1,416,498	1,410,316	1,238,015	1,346,120	1,349,958	1,284,988	1,268,555	1,232,506
Amount of Refunds	\$48,647,325	\$64,843,215	\$71,662,727	\$68,311,617	\$44,137,170	\$43,919,975	\$38,303,088	\$25,709,157	\$22,024,743	\$8,806,486
FIDUCIARY:										
Number Filed	51,360	49,994	59,983	43,937	52,385	52,360	51,863	53,780	52,874	55,419
Amount of Refunds	\$18,798,055	\$12,575,876	\$11,242,302	\$10,091,081	\$12,043,282	\$12,557,771	\$9,560,298	\$8,955,538	\$6,798,683	\$7,714,077
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	145,146	157,927	126,898	152,943	171,561	215,681	220,654	232,734	237,149	249,751
Amount of Refunds	\$76,149,913	\$81,211,385	\$87,279,419	\$88,707,437	\$83,216,728	\$98,808,490	\$100,851,062	\$106,926,350	\$104,810,266	\$101,561,121
CORPORATION RETURNS:										
Number Filed	203,942	90,124	140,832	136,521	138,762	140,679	146,482	155,339	148,798	171,263
Amount of Refunds	\$174,448,190	\$198,608,938	\$119,020,431	\$139,737,534	\$178,463,586	\$161,392,989	\$158,937,587	\$181,455,603	\$120,493,356	\$142,742,119
TOTAL (Memorandum Only):										
Number Filed (all types)	5,476,540	5,050,306	5,389,215	4,675,198	4,659,056	4,857,404	4,771,693	4,765,284	4,707,423	4,556,546
Amount of Refunds (all types)	\$1,493,626,924	\$1,241,291,611	\$1,333,767,882	\$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



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2023

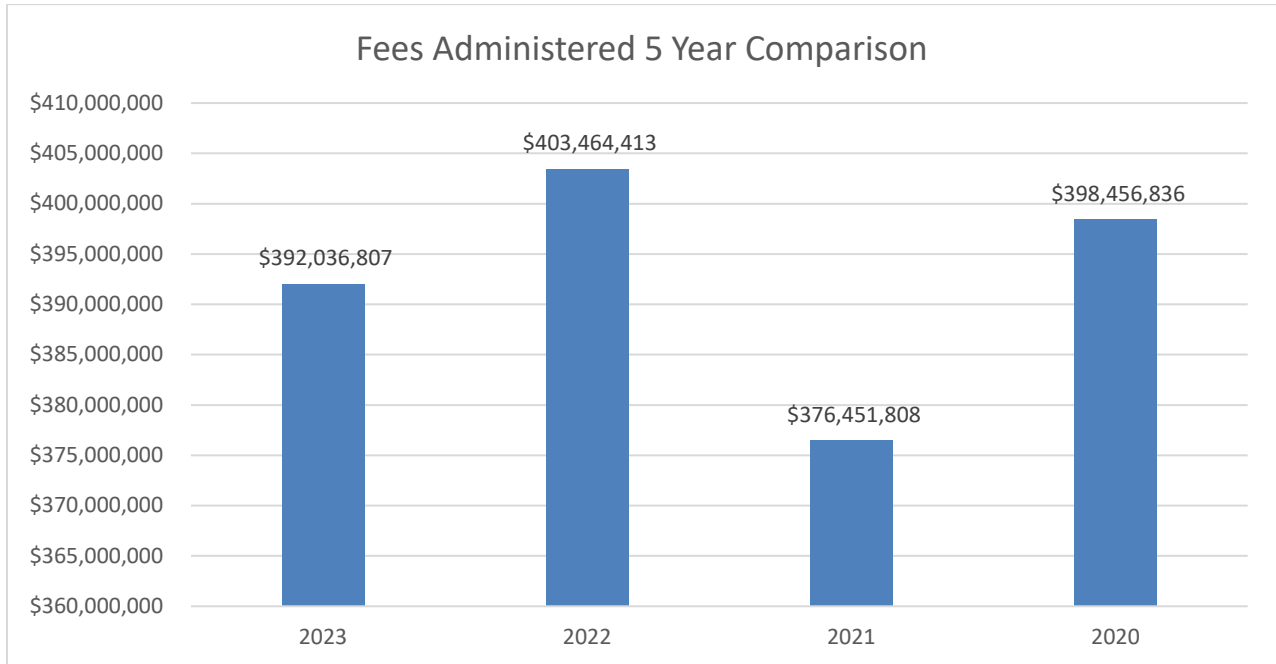
The Fees Administered schedules contain a brief description of the fee and the amount collected by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other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



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY23 Amount Collected	FY22 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$446,829	\$497,769	-10.2 %
Court and County Clerk and Recorder Fees	27,352,359	34,884,927	-21.6
Driver License Fees	17,535,637	18,670,276	-6.1
Marine Fees	12,474,840	12,277,026	1.6
Motor Vehicle Fees	226,284,045	224,360,907	0.9
Other Fees	98,374,580	101,345,902	-2.9
Total Collections	\$382,468,290	\$392,036,807	-2.4 %



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 Revenue Fund (Fund 0101).

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 Revenue Fund (Fund 0101).

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 (Fund 0290).

Miscellaneous Fees/Penalties

These fees include title and renewal penalties. Disposition of the fees is to the General Revenue Fund (Fund 0101).

Fee Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Certificate of Title	\$73,109	-9.9%	\$81,109	-17.5%	\$98,324	21.0%	\$81,260	-8.3%	\$88,638
Registration/Decal	143,470	-9.4%	158,360	-15.7%	187,747	14.6%	163,770	-12.3%	186,704
Misc/Penalties	230,250	-10.9%	258,300	-15.1%	304,195	52.7%	199,200	-8.1%	216,650
Total Collections	\$446,829	-10.2%	\$497,769	-15.7%	\$590,266	32.9%	\$444,230	-9.7%	\$491,992

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.

FEES ADMINISTERED

COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

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 (Fund 0742). 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 Revenue Fund (Fund 0101).

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 (Fund 0270).

Crime Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund (Fund 0591), Services to Victims' Fund (Fund 0592), and Crime Victims' Compensation Fund (Fund 0681). See Fund Descriptions, pages 104, 112, and 113 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 (Fund 0913).

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 Revenue Fund (Fund 0101).

FEES ADMINISTERED

DNA Profiling Analysis Fee

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund (Fund 0772).

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 (Fund 0852).

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 (Fund 0591).

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 (Fund 0284).

Juvenile Justice Surcharge

This is a \$2 surcharge, assessed in all traffic violations of any county ordinance or any violation of traffic laws 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 (Fund 0739).

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 Revenue Fund (Fund 0101).

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 (Fund 0590).

FEES ADMINISTERED

Missouri State Coroner's Training Fee

This is a fee collected for any death certificate issued under Section 193.265, RSMo. The fee is authorized by Section 58.208, RSMo. Disposition of the fee is to the Missouri State Coroners' Training Fund (Fund 0846).

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 (Fund 0540) and 50 percent to the MODEX Fund (Fund 0867) 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 (Fund 0246).

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 (Fund 0281).

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 100th General Assembly. The increase became effective August 28, 2019. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund (Fund 0680) 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 (Fund 0780).

FEES ADMINISTERED

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 (Fund 0694) 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 (Fund 0577) receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Land Survey Fund (Fund 0668) 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 (Fund 0254) 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 (Fund 0279) 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 (Fund 0578).

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2019
	FY2023	Change	FY2022	Change	FY2021	Change	FY2020	Change	
Associate/Probate	\$181,527	-7.1%	\$195,440	11.4%	\$175,433	-2.1%	\$179,169	-83.7%	\$1,096,085
Brain Injury	296,593	-24.0%	390,470	11.1%	351,427	-10.8%	394,027	-19.7%	490,465
Circuit Clerk	7,983,383	-23.8%	10,477,268	6.8%	9,806,105	-4.4%	10,254,532	1.3%	10,122,795
Court Automation	3,800,005	-15.5%	4,498,715	23.8%	3,634,649	-6.5%	3,886,733	-7.5%	4,203,341
Crime Victims'	3,587,273	-27.7%	4,960,397	6.8%	4,646,499	-20.7%	5,857,199	-14.9%	6,879,940
Deputy Sheriff	1,251,758	-30.2%	1,793,783	2.3%	1,754,308	-24.3%	2,316,016	-7.0%	2,489,443
DNA Post Conviction Test									
DNA Profiling	602,189	-31.7%	881,366	10.7%	796,317	-15.0%	937,007	-13.0%	1,077,456
Domestic Relations	158,235	-22.2%	203,501	-1.4%	206,346	-0.2%	206,728	0.4%	205,813
Drug Lab Test	118,486	-35.3%	183,029	1.6%	180,149	-29.7%	256,196	-15.7%	303,900
Independent Living Center	148,464	-24.0%	195,251	11.7%	174,868	-11.3%	197,143	-19.6%	245,130
Juvenile Justice	0	-100.0%	173,304	-84.0%	1,082,565	-8.3%	1,180,442	20.4%	980,625
Merchant License	545	-57.0%	1,268	-42.4%	2,202	52.4%	1,445	12.9%	1,280
Missouri CASA	45,192	-29.7%	64,326	-7.2%	69,284	4.1%	66,556	-2.9%	68,531
Missouri Coroners' Training	223,939	-26.2%	303,559	37.4%	221,000				
MODEX	369,291	-22.9%	479,056	16.9%	409,765	6.2%	386,018	-30.1%	552,606
Motorcycle	148,014	-24.4%	195,759	12.0%	174,837	-11.3%	197,141	-19.7%	245,552
Peace Officer Std & Train	406,181	-24.1%	535,221	1.1%	529,485	-16.4%	633,436	13.1%	559,858
Prosecuting Attorney	407,775	-26.1%	551,896	14.5%	481,960	17.1%	411,603	98.8%	207,051
Putative Father	94,621	-38.0%	152,563	8.1%	141,194	-4.7%	148,154	-0.6%	149,123
Recorders	6,055,814	-11.5%	6,842,333	-37.4%	10,931,632	26.7%	8,629,261	4.6%	8,248,202
School Building	1,176,653	-16.9%	1,415,394	92.4%	735,466	-25.7%	990,440	-1.9%	1,009,348
Spinal Cord Injury	296,421	-24.2%	391,029	11.7%	349,980	-11.6%	395,731	-19.6%	492,310
Total Collections	\$27,352,359	-21.6%	\$34,884,927	-5.3%	\$36,855,471	-1.8%	\$37,524,977	-5.3%	\$39,628,854

FEES ADMINISTERED

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 (Fund 0892).

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 (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (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 (Fund 0644) and 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate license is to the General Revenue Fund (Fund 0101).

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 Revenue Fund (Fund 0101).

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 (Fund 0644) and Motorcycle Safety Trust Fund (Fund 0246) and 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate permit is to the General Revenue Fund (Fund 0101).

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 (Fund 0824).

FEES ADMINISTERED

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 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), 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 (Fund 0319) and 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), 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 Revenue Fund (Fund 0101), and highway related fees to the State Highways and Transportation Department Fund (Fund 0644), and any increased fees to the State Road Fund (Fund 0319) of 75 percent and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) of 25 percent, which distributes its portion to the cities and counties.

FEES ADMINISTERED

Fee Type	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020	Percent of Change	FY2019
Blindness Education	\$115,044	-8.9%	\$126,227	-2.7%	\$129,674	47.7%	\$87,822	15.9%	\$75,779
CDL Testing	752,503	-19.9%	939,400	24.3%	756,050	5.5%	716,950	-28.3%	999,925
Driver Licenses Issued									
Operator (Class F)	10,463,314	-5.9%	11,115,517	-7.5%	12,012,648	28.2%	9,368,212	-16.7%	11,248,787
For Hire (Class E)	2,330,480	-3.9%	2,424,080	-6.8%	2,601,623	25.3%	2,075,732	-11.3%	2,340,945
Commercial (Class A, B, C)	2,045,236	-5.0%	2,152,093	-3.3%	2,226,462	11.4%	1,997,736	-11.9%	2,267,193
Motorcycle (Class M)	2,210	14.2%	1,935	6.3%	1,820	24.8%	1,458	-33.0%	2,175
Identification Card Fee	1,091,598	5.2%	1,037,208	-2.7%	1,066,254	21.7%	876,347	-21.5%	1,116,636
Instruction Permit Fee	275,192	-15.7%	326,518	17.6%	277,603	11.4%	249,110	-2.2%	254,719
Organ Donor	151,593	-9.9%	168,170	-2.0%	171,668	36.6%	125,644	12.2%	112,017
Processing Fee	147,320	-26.6%	200,690	4.7%	191,761	176.0%	69,467	130.8%	30,102
Reinstatement Fee	147,870	-88.7%	1,311,722	-20.7%	1,654,059	1.0%	1,638,414	-10.2%	1,825,285
Miscellaneous	13,277	-3.9%	13,816	-22.1%	17,726	2.8%	17,239	-34.3%	26,229
Total Collections	\$17,535,637	-11.5%	\$19,817,376	-6.1%	\$21,107,348	22.5%	\$17,224,131	-15.2%	\$20,299,792

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 Revenue Fund (Fund 0101).

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 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the General Revenue Fund (Fund 0101).

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 Revenue Fund (Fund 0101). Fees collected in excess of one million dollars are deposited to the Missouri Water Patrol Division Fund (Fund 0400). Prior to July 1, 2019, the first two million dollars collected was deposited to the General Revenue Fund (Fund 0101) and the remainder to the Missouri Water Patrol Division Fund (Fund 0400).

Miscellaneous Fees

These are various fees, including title penalties and replacement decal fees. Disposition of the fees is to the General Revenue Fund (Fund 0101).

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2019
	FY2023	Change	FY2022	Change	FY2021	Change	FY2020	Change	
Certificate of Title	\$480,337	-8.3%	\$523,645	-10.0%	\$581,553	25.3%	\$464,235	-3.0%	\$478,485
Processing *	2,866,017	-4.9%	3,012,329	-9.0%	3,310,438	16.5%	2,840,860	114.7%	1,323,282
Registration/Decal	8,897,611	4.8%	8,493,126	-10.4%	9,478,220	37.7%	6,882,586	1.0%	6,815,731
Miscellaneous	230,875	-6.9%	247,927	-12.2%	282,314	59.7%	176,770	-0.7%	178,010
Total Collections	\$12,474,840	1.6%	\$12,277,026	-10.1%	\$13,652,525	31.7%	\$10,364,451	17.8%	\$8,795,508

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

FEES ADMINISTERED

MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is 75 percent to the State Road Fund (Fund 0319) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502), 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 (Fund 0759).

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 (Fund 0892).

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 (Fund 0298).

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 (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and 25 percent to the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) which distributes its portion to the cities and counties. Disposition of the duplicates is to the General Revenue Fund (Fund 0101).

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 (Fund 0694).

FEES ADMINISTERED

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss, theft, mutilation, or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

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 (Fund 0428).

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 (Fund 0644).

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 (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (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 (Fund 0824).

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 (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

Plate Reservation Fee

This is a \$15 fee for the application and issuance of personalized license plates. This fee is authorized by Section 301.144, RSMo. Disposition of the original fee is to the General Revenue Fund (Fund 0101).

FEES ADMINISTERED

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 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (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 (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (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 (Fund 0290).

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 (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (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 (Fund 0775).

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 Revenue Fund (Fund 0101).

FEES ADMINISTERED

World War I Memorial Contribution

This is a voluntary contribution to the World War I Memorial Trust Fund (Fund 0993). 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 (Fund 0993).

World War II Memorial Contribution

This was a voluntary contribution to the World War II Memorial Trust Fund (Fund 0891). 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 (Fund 0891).

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 (Fund 0644) and the increased fee to the State Road Fund (Fund 0319) (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (Fund 8502) (25 percent), which distributes its portion to the cities and counties.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2019
	FY2023	Change	FY2022	Change	FY2021	Change	FY2020	Change	
Alt. Fuel Decal	\$1,802,437	61.3%	\$1,117,296	42.4%	\$784,545	16.1%	\$675,517	21.4%	\$556,662
Antiterrorism	8,526	-13.3%	9,840	4.7%	9,396	6.2%	8,845	31.8%	6,713
Blindness Education	250	-99.8%	143,728	-14.3%	167,802	28.8%	130,277	19.4%	109,144
Breast Cancer Aware		-100.0%	26,997	1.9%	26,490	5.6%	25,095	15.2%	21,786
Certificate of Title	14,975,100	-2.2%	15,314,345	-9.5%	16,927,080	9.2%	15,500,193	-6.6%	16,595,360
Children's Trust		-100.0%	92,273	-10.7%	103,317	-3.8%	107,399	-6.1%	114,321
Duplicate Plate	273,899	6.2%	258,005	9.7%	235,120	17.9%	199,343	-18.2%	243,596
Law Enforcement Mem.	3,312	-78.7%	15,580	-12.9%	17,885	-25.4%	23,983		
License Transfer	406,775	-5.3%	429,667	-17.2%	519,107	11.3%	466,230	-2.8%	479,717
MV Trip Permit	588,522	10.9%	530,810	3.5%	512,938	-9.8%	568,748	-14.3%	663,274
Organ Donor	15,026	-91.7%	180,718	-11.3%	203,783	25.1%	162,867	15.2%	141,377
Plate Reissuance	300	-59.1%	734	-100.0%	3,488,389	-62.1%	9,207,291	13.6%	8,101,983
Plate Reservation	2,976,839	14.9%	2,591,176	-4.0%	2,698,172	7.0%	2,521,717	0.5%	2,508,117
Processing Fee	5,569,079	-23.0%	7,233,196	-1.7%	7,361,446	51.7%	4,851,978	152.1%	1,924,255
Registration	170,267,557	1.4%	167,839,440	-5.6%	177,774,636	8.8%	163,435,207	-5.1%	172,292,625
Renewal Penalty	2,769,066	6.2%	2,607,019	-2.7%	2,679,395	28.7%	2,082,409	-15.7%	2,470,675
Specialty Plate		-100.0%	5,250	-74.2%	20,375	96.4%	10,375	1975.0%	500
Title Penalty	23,830,731	-0.7%	24,008,462	-11.4%	27,084,690	50.3%	18,017,727	-3.0%	18,582,884
World War I	104,294	-41.7%	178,842	-19.0%	220,902	32.3%	167,020	23.8%	134,914
World War II									
Miscellaneous	2,692,333	51.5%	1,777,532	-11.4%	2,005,528	-36.4%	3,154,679	36.6%	2,308,927
Total Collections	\$226,284,045	0.9%	\$224,360,907	-7.6%	\$242,840,996	9.7%	\$221,316,900	-2.6%	\$227,256,830

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

FEES ADMINISTERED

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General Revenue Fund (Fund 0101).

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 (Fund 0671).

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 Revenue Fund (Fund 0101).

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 Revenue Fund (Fund 0101).

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 (Fund 8513), 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 (Fund 0286) and 50 percent to the home dock cities and counties.

FEES ADMINISTERED

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 (Fund 8515) to local political subdivisions and 1 percent to the General Revenue Fund (Fund 0101). Disposition of the first \$801,150 of the 3 percent service charge was to the General Revenue Fund (Fund 0101). Disposition of subsequent collections (less 3 percent retained by the seller) is 99 percent through the agency fund Missouri 911 Service Trust Fund (Fund 8515) to local political subdivisions and 1 percent to the General Revenue Fund (Fund 0101).

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 (Fund 0588).

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 (Fund 0662).

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 (Fund 8513), to school districts within the county in which the fines were collected and 2 percent to the General Revenue Fund (Fund 0101).

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 (Fund 0619).

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 Revenue Fund (Fund 0101).

FEES ADMINISTERED

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 (Fund 0585).

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 Revenue Fund (Fund 0101).

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 (Fund 0570) and 4 percent to the Revenue Fund (Fund 0101).

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 (Fund 0616).

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 Revenue Fund (Fund 0101).

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2019
	FY2023	Change	FY2022	Change	FY2021	Change	FY2020	Change	
Battery	\$885,516	-1.7%	\$901,274	2.7%	\$877,368	11.2%	\$788,970	-1.3%	\$799,483
Criminal Record							630	-87.6%	5,074
Contract Office Penalties	39,244	-52.6%	82,774	14.8%	72,118	10.8%	65,090	66.2%	39,172
Contract Office Return to State							922,256	-2.7%	948,125
Excess Traffic Fines	8,751	-78.4%	40,565	211.7%	13,013	-78.4%	60,160	-55.7%	135,654
Gaming	57,772,064	-2.9%	59,509,284	8.0%	55,106,518	-2.2%	56,354,154	-24.7%	74,846,064
Missouri 911	14,583,305	-2.6%	14,966,832	89.5%	7,899,282	29.1%	6,119,562	232.6%	1,839,732
MV Commission	738,640	-54.7%	1,631,110	172.7%	598,111	-63.2%	1,624,261	-15.3%	1,918,777
Petroleum	3,255,460	-2.7%	3,345,867	0.9%	3,315,819	-2.3%	3,395,340	-1.2%	3,437,324
Political Subdivision Report Fine	930,978	-17.1%	1,123,125	86.5%	602,064	-13.5%	696,330	-25.2%	930,897
Publication/Record Searches	510,876	-11.8%	579,551	-9.8%	642,709	-2.2%	656,833	-6.2%	700,213
Rural Electric	330	-26.7%	450	7.1%	420	-12.5%	480	-44.8%	870
Storage Tank	16,524,638	2.1%	16,180,936	1.4%	15,960,933	-0.2%	16,000,429	20.9%	13,238,787
Tax Credit Annual Report Filing Penalty	138,002	18.8%	116,173	-42.0%	200,290	-15.5%	236,890	-49.1%	465,392
Tire	2,921,576	4.0%	2,810,061	11.6%	2,517,794	-3.4%	2,606,234	-0.8%	2,628,296
Tobacco	30,200	8.2%	27,900	15.8%	24,100	-1.6%	24,500	-2.0%	25,000
Transportation Network Comp	35,000	16.7%	30,000	50.0%	20,000	-20.0%	25,000	0.0%	25,000
Total Collections	\$98,374,580	-2.9%	\$101,345,902	15.4%	\$87,850,539	-1.9%	\$89,577,119	-12.2%	\$101,983,860

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2019-2023)**

	Fiscal Year				
	2023	2022	2021	2020	2019
Blindness Education	115,044	126,227	129,674	87,823	75,779
CDL Testing	30,102	37,576	30,242	28,678	39,997
Driver Licenses Issued					
Operator (Class F)	983,544	1,030,263	1,128,797	954,903	1,018,401
For Hire (Class E)	99,793	103,084	114,246	96,667	96,542
Commercial (Class A, B, C)	63,193	66,178	69,841	65,433	66,458
Motorcycle (Class M)	172	160	147	112	169
Identification Card Fee	184,545	175,220	180,284	148,607	186,976
Instruction Permit Fee	162,068	158,279	152,893	141,659	169,589
Organ Donor	124,173	168,170	171,668	125,644	112,016
Processing Fee	14,747	21,683	19,136	7,123	6,480
Record Inquiries (a)	234,810	221,142	267,210	252,106	282,294
Reinstatement Fee	3,420	30,752	38,496	39,814	45,605
Miscellaneous					
Address Changes	4,697	5,256	4,342	6,006	18,538
CDL Medical Certification	77,310	80,790	70,703	72,472	78,447
Nondriver ID for Voting (b)	1,492	847	948	1,123	1,516
Other	2,032	2,334	2,891	2,376	2,681
Total Driver License Financial Transaction Items	<u><u>2,101,142</u></u>	<u><u>2,227,961</u></u>	<u><u>2,381,518</u></u>	<u><u>2,030,546</u></u>	<u><u>2,201,488</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-5.69%</u></u>	<u><u>-6.45%</u></u>	<u><u>17.28%</u></u>	<u><u>-7.76%</u></u>	<u><u>-4.72%</u></u>

(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 (2019-2023)**

	Fiscal Year				
	2023	2022	2021	2020	2019
Alt. Fuel Decal	17,524	11,324	7,884	5,926	4,597
Antiterrorism	344	396	374	310	227
Blindness Education	2	137,093	163,598	127,451	107,018
Breast Cancer Awareness	0	815	806	760	678
Certificate of Title	1,937,162	2,005,465	2,185,230	2,028,063	2,171,623
Children's Trust	0	2,311	2,571	2,695	2,846
Duplicate Plate	52,863	49,807	47,508	51,532	57,484
Law Enforcement Memorial	1,658	1,554	1,788	2,397	
License Transfer	204,591	215,846	260,724	234,904	241,159
MV Trip Permit	45,926	43,700	51,508	57,203	64,861
Organ Donor	0	156,958	184,907	147,490	128,830
Plate Reissuance	180		2,028,884	5,512,600	4,726,986
Plate Reservation	190,926	173,835	179,962	168,286	167,222
Processing Fee	865,712	1,128,129	1,151,934	808,919	556,094
Record Inquiries (a)	687,298	684,567	749,571	749,338	747,225
Registration	5,684,840	5,498,225	5,860,284	6,154,673	5,986,451
Renewal Penalty	548,497	516,360	531,936	415,102	492,251
Specialty Plate	0	5	7	4	4
Title Penalty	340,341	516,360	387,465	272,531	279,238
Transportation Network Company Business License	0	4	6	5	5
World War I	90,615	108,963	137,944	110,946	98,663
World War II	138,639	0	0	0	0
Miscellaneous	557,461	423,953	460,194	551,896	525,749
Total Motor Vehicle Financial Transaction Items	<u>11,364,579</u>	<u>11,675,670</u>	<u>14,395,085</u>	<u>17,403,031</u>	<u>16,359,211</u>
Percent Increase/Decrease from Prior Year	<u>-2.66%</u>	<u>-18.89%</u>	<u>-17.28%</u>	<u>6.38%</u>	<u>40.37%</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 (2019-2023)**

	Fiscal Year				
	2023	2022	2021	2020	2019
Certificate of Title	71,592	77,101	86,572	70,437	71,194
Processing Fee	477,669	502,021	552,574	527,814	525,656
Registration/Decal	120,068	121,685	140,489	117,095	117,662
Miscellaneous	10,800	11,553	13,296	8,521	8,446
Total Marine Financial Transaction Items	<u>680,129</u>	<u>712,360</u>	<u>792,931</u>	<u>723,867</u>	<u>722,958</u>
Percent Increase/Decrease from Prior Year	<u>-4.52%</u>	<u>-10.16%</u>	<u>9.54%</u>	<u>0.13%</u>	<u>-1.90%</u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2019-2023)**

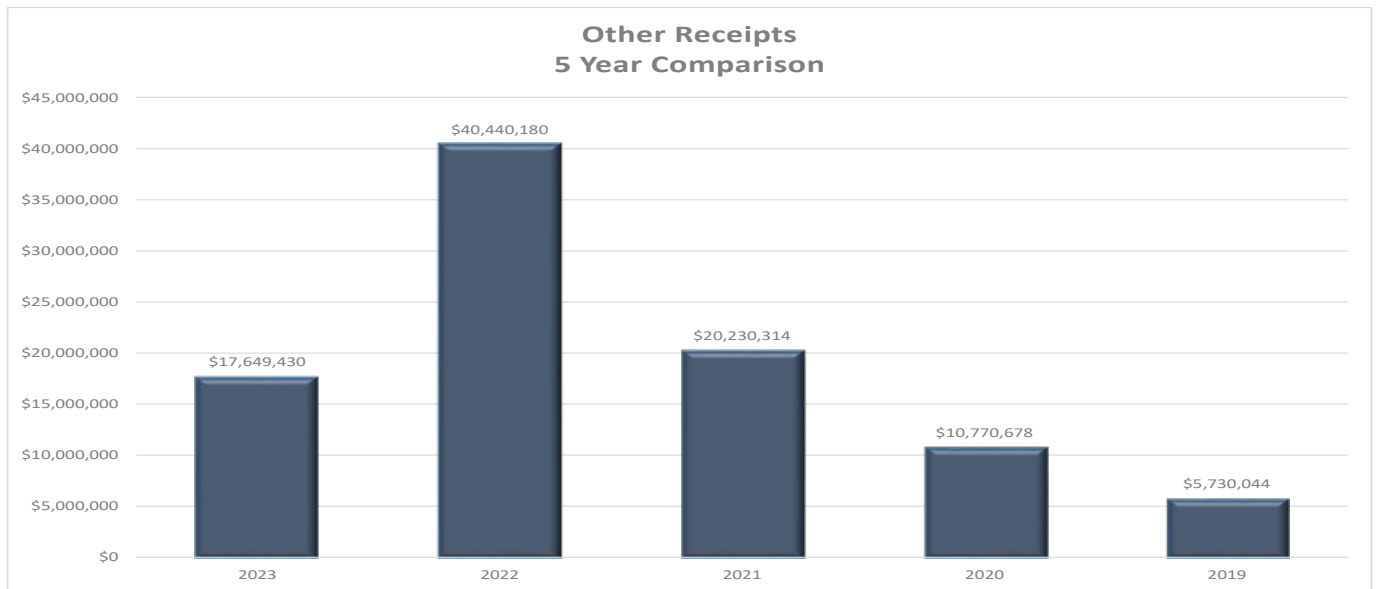
	Fiscal Year				
	2023	2022	2021	2020	2019
Certificate of Title	8,591	9,551	11,545	9,560	10,427
Registration/Decal	14,008	15,457	18,327	15,983	18,219
Miscellaneous/Penalties	2,561	2,907	3,645	2,436	2,514
Total All-Terrain Vehicle Financial Transaction Items	<u>25,160</u>	<u>27,915</u>	<u>33,517</u>	<u>27,979</u>	<u>31,160</u>
Percent Increase/Decrease from Prior Year	<u>-9.87%</u>	<u>-16.71%</u>	<u>19.79%</u>	<u>-10.21%</u>	<u>-6.58%</u>

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY23 Amount Collected	FY22 Amount Collected	Percent Increase/ Decrease
Cash Bonds	-\$104,359	\$312,783	-133.4 %
Federal Funds	1,497,969	1,713,664	-12.6
Interest	370,006	0	100.0
Recycling Receipts	11,041	10,952	0.8
Refunds/Rebates	27,898	13,466	107.2
Unclaimed Property	15,680	64,116	-75.5
All Other Miscellaneous Receipts	15,831,196	38,325,197	-58.7
Total Other Receipts	\$17,649,430	\$40,440,180	-56.4 %

**All Other Miscellaneous Receipts includes cancelled checks of \$14.6 million and \$5.2 million in Fiscal Years 2021 and 2020 respectively.*



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2023

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



**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE (a)
CASH BASIS
FISCAL YEAR 2023**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Excess Traffic/Misc Fines	Family Support Trust
Collections							
Collections	\$ 2,781,721	67,605,051		6,492,694	33,614,552	921,109	2,692,971,189
Interest	2,251	24,781		90,492	69,836	27,149	
Total Collections	\$ 2,783,972	67,629,832	0	6,583,186	33,684,388	948,258	2,692,971,189
Disbursements							
Political Subdivisions	\$	3,657,646		6,876,793		29,857	
General Revenue	2,099,389	39,382					
Other State Funds	1,271	63,955,717					
Refunds to Taxpayers		17,697		138,872	575,930		
Transfers to Other Non-State Funds	683,804						
Other Entities					32,883,174		2,691,959,503
Total Disbursements	\$ 2,784,464	67,670,442	0	7,015,665	33,459,104	29,857	2,691,959,503
Collections Over (Under) Disbursements	\$ (492)	(40,610)	0	(432,479)	225,284	918,401	1,011,687
Beginning Balance July 1, 2022	188,988	887,942	0	3,590,146	1,535,711	495,546	16,500,091
Ending Total Assets	\$ 188,496	847,332	0	3,157,667	1,760,995	1,413,947	17,511,778

Description	Financial Institution Tax	Missouri 911 Service Trust	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Nonstate Tax	Total
Collections							
Collections	\$ 31,664,985	14,534,189	397,701,802	1,388,375,618	460,631,644	5,123,455,781	10,220,750,335
Interest	797,497	15,174	428,228	1,255,606	135,984	13,205,388	16,052,386
Total Collections	\$ 32,462,482	14,549,363	398,130,030	1,389,631,224	460,767,628	5,136,661,169	10,236,802,721
Disbursements							
Political Subdivisions	\$ 37,509,593	10,581,513	356,238,365		69,987,972	4,940,984,673	5,425,866,412
General Revenue	741,940	49,116				102,824,927	105,754,754
Other State Funds				791,515,860	391,240,634		1,246,713,482
Refunds to Taxpayers	2,479,930			4,429,223			7,641,652
Transfers to Other Non-State Funds				586,386,256			587,070,060
Other Entities		3,841,064					2,728,683,741
Total Disbursements	\$ 40,731,463	14,471,693	356,238,365	1,382,331,339	461,228,606	5,043,809,600	10,101,730,101
Collections Over (Under) Disbursements	\$ (8,268,981)	77,670	41,891,665	7,299,885	(460,978)	92,851,569	135,072,621
Beginning Balance July 1, 2022	47,217,233	1,266,977	36,165,425	56,424,191	7,071,262	669,271,576	840,615,088
Ending Total Assets	\$ 38,948,252	1,344,647	78,057,090	63,724,076	6,610,284	762,123,145	975,687,709

(a) The MoDOT Nonstate Fund and Trustee Earnings Tax Account are included in the Non-Appropriated Funds Sources and Application on pages 129 and 127 respectively.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2023

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, 2023**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Excess Traffic Fine (d,j)	Financial Institutions Tax (e,j)	Fuel Tax and Fee (f,j)	Local Sales Tax (g,h,j)	Local Option Use Tax (i,j)	Riverboat Gaming Taxes & Fees (j,j)	Statutory County Recorders Fee (k,j)	Telecomm Service Fees (m)	Total (Memorandum Only)
Adair County	\$	11,058			37,841	1,025,319	5,444,147	686,211		35,794	235,578.92	7,475,949
Andrew County		11,252			14,876	980,315	2,302,643	604,200		37,519	209,415.41	4,160,221
Atchison County		26,690			280	939,508	1,579,507	408,639		43,852	2,833.44	3,001,309
Audrain County		76,122			59,772	1,172,462	7,117,358	931,941		34,126	11,212.20	9,402,993
Ballwin							1,962,837					1,962,837
Barry County		42,894			1,338	1,838,937	10,091,718	1,464,424		20,041	24,421.05	13,483,774
Barton County		69,369			16,282	1,024,155	1,367,616			40,699	19,767.46	2,537,888
Bates County		70,534			925	1,301,582	1,756,646	388,928		36,511	32,782.71	3,587,908
Bella Villa							47,350					47,350
Bellefontaine Neighbors							688,960					688,960
Bellerive							11,252					11,252
Bel-Nor							92,546					92,546
Bel-Ridge							156,062					156,062
Benton County					694	1,105,241	5,573,068	600,912		25,585	34,878.23	7,340,379
Berkeley							549,667					549,667
Beverly Hills							33,582					33,582
Black Jack							432,898					432,898
Bollinger County					321	793,422	1,615,738	243,382		39,613	18,482.18	2,710,958
Boone County		19,300	710,006		294,015	2,349,205	63,355,630	2,733,468			111,830.66	69,573,455
Breckenridge Hills							293,884					293,884
Brentwood							519,175					519,175
Bridgeton							733,426					733,426
Buchanan County		38,395			312,426	812,608	27,126,841	3,227,659		6,520	75,755.35	31,600,205
Butler County		49,885			2,441	1,608,434	10,898,838			23,704	67,825.81	12,651,128
Caldwell County		50,198			1,740	811,381	1,366,356	429,624		40,831	117,650.78	2,817,780
Callaway County					14,326	2,134,663	10,226,624	2,024,903		20,584	387,071.47	14,808,171
Calverton Park							77,879					77,879
Camden County		4,423			13,799	3,583,861	19,106,352	1,789,037			54,833.82	24,552,306
Cape Girardeau County		43,315			3,706	1,410,471	28,223,047	3,199,990		772	75,747.40	32,957,048
Carroll County		103,158			464	1,123,258	1,395,736	334,168			2,984.37	2,959,768
Carter County					424	465,467	1,022,278			42,328	6,200.80	1,536,698
Cass County		68,096			205,987	2,028,858	31,207,132	6,931,761			19,561.13	40,461,394
Cedar County					629	808,955	2,113,740			37,315	31,721.49	2,992,360
Champ							737					737
Chariton County		57,448			402	1,047,700	1,516,615	363,080			3,579.35	2,988,824
Charlack							85,125					85,125
Chesterfield							3,105,336					3,105,336
Christian County		8,501			35,977	2,121,049	17,761,891				33,794.69	19,961,213
Clark County		33,530			5,281	708,339	1,829,304	167,009		41,506	1,917.61	2,786,886
Clarkson Valley							167,161					167,161
Clay County		134,681			891,347	1,275,610	53,713,489	10,958,978			100,596.38	67,074,702
Clayton							1,059,854					1,059,854
Clinton County					2,277	920,845	2,422,694	599,493			242,565.30	4,187,874
Cole County		41,869	10,314,696		467,607	1,472,636	23,644,376	3,217,564		6,970	42,362.52	39,208,080
Cool Valley							71,478					71,478
Cooper County		42,765			2,489	812,193	4,496,589	664,189		36,493	21,256.57	6,075,974
Country Club Hills							73,303					73,303
Country Life Acres							4,658					4,658
Crawford County		66,737			780	985,825	6,399,779			31,567	29,041.95	7,513,730
Crestwood							774,768					774,768
Creve Coeur							1,167,961					1,167,961
Crystal Lake Park							31,138					31,138
Dade County		31,739			268	789,885	1,306,453	264,005		41,941	6,152.90	2,440,445
Dallas County					455	956,370	4,606,432			35,650	7,725.04	5,606,633

See pages 54 for an explanation of footnote references. (continued from previous page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

County	Cigarette Tax (a.)	County Private Car Tax (b.)	County Stock Insurance Tax (c.)	Excess Traffic Fine (d.)	Financial Institutions Tax (e.)	Fuel Tax and Fee (f.)	Local Sales Tax (g.,h.)	Local Option Use Tax (i.)	Riverboat Gaming Taxes & Fees (j.)	Statutory County Recorders Fee (k.)	Telecomm Service Fees (m.)	Total (Memorandum Only)
Daviss County	\$	11,306			338	952,986	1,897,086	263,121		40,162	1,265.77	3,166,265
DeKalb County					424	971,180	2,616,788	311,124		41,095	125,438.18	4,066,050
Dellwood							316,924					316,924
Dent County					311	896,079	4,865,208			37,690	20,581.16	5,819,868
Des Peres							559,086					559,086
Douglas County					21,204	1,044,751	2,713,762			37,906	35,147.27	3,852,771
Dunklin County		18,631			28,436	1,081,480	5,839,580	718,661		33,757	47,274.82	7,767,820
Edmundson							53,986					53,986
Ellisville							608,536					608,536
Eureka							694,384					694,384
Fenton							255,506					255,506
Ferguson							1,270,463					1,270,463
Florrell Hills							49,429					49,429
Florissant							3,338,001					3,338,001
Franklin County		80,524			341,068	3,164,758	37,756,676				94,576.55	41,437,602
Frontenac							226,050					226,050
Gasconade County		17,024			451	784,745	4,033,136	460,465			16,932.66	5,312,753
Gentry County					480	707,093	1,034,860	164,082			4,326.14	1,910,842
Glendale							385,560					385,560
Glen Echo Park							7,645					7,645
Grantwood							57,425					57,425
Greendale							41,244					41,244
Green Park							169,764					169,764
Greene County		95,822	47,218		810,785	5,068,378	128,306,049				318,761.90	134,647,014
Grundy County		43,854			498	636,333	1,673,693				13,834.24	2,368,212
Hanley Hills							131,185					131,185
Harrison County					169	1,038,827	2,046,884	244,008			14,739.01	3,344,627
Hazelwood							1,631,795					1,631,795
Henry County		20,142			1,606	1,156,147	6,180,606	1,001,436		32,416	15,526.59	8,407,880
Hickory County					350	645,603	2,152,414			38,674	19,694.92	2,856,736
Hillsdale							76,203					76,203
Holt County		50,640			449	669,098	1,216,180	323,966			2,100.83	2,262,433
Howard County		15,309			53,483	543,670	2,034,880	401,179			8,578.85	3,057,099
Howell County		45,580			34,860	1,643,747	10,992,777	1,407,175		25,183	21,034.57	14,170,356
Huntleigh							22,127					22,127
Iron County		46,508			8,133	512,864	1,810,981			41,143	10,016.41	2,429,646
Jackson County	1,527,974	154,348	3,159,860		2,558,368	1,514,041	166,416,132				8,571,310.41	183,902,034
Jasper County		98,864			21,707	1,953,322	32,587,910				134,929.26	34,796,732
Jefferson County		76,176			202,521	6,110,640	51,355,083				65,074.87	57,809,494
Jennings							882,745					882,745
Johnson County		38,579			20,176	1,831,485	20,409,964	3,152,297		16,327	11,932.54	25,480,761
Kinloch							17,935					17,935
Kirkwood							1,815,184					1,815,184
Knox County		19,020			24,520	655,133	1,096,685	166,747		43,966	722.59	2,006,793
Laclede County		38,547			12,098	1,186,224	7,174,469			26,512	62,016.41	8,499,867
LaDue							557,762					557,762
Lafayette County		79,887		4,878	176,977	1,149,624	5,326,068	1,122,266		25,960	421,945.17	8,307,605
Lakeshire							95,060					95,060
Lawrence County		63,230			1,752	1,477,027	10,386,368	1,642,983		23,662	89,049.19	13,684,071
Lewis County		23,324			107,657	645,193	2,257,843	519,642		41,032	7,526.47	3,602,218
Lincoln County		22,569			36,505	1,896,420	15,982,464			2,599	33,248.02	17,973,806
Linn County		37,122			1,336	877,890	2,834,779	358,235		39,211	8,469.55	4,157,044
Livingston County		39,075			1,194	818,956	3,607,548	448,733		37,426	24,740.94	4,977,673
Macon County		75,755			5,342	1,180,510	3,436,409	467,388		37,909	10,545.88	5,213,860

See pages 54 for an explanation of footnote references.(continued from previous page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

County	Cigarette Tax (a,j)	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)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
Madison County	\$				3,198	458,449	3,078,539			39,808	16,561.41	3,596,556
Manchester							1,161,307					1,161,307
Maplewood							519,977					519,977
Maries County					174	616,549	1,207,954	251,963			5,931.32	2,082,572
Marion County		56,261			51,073	814,417	7,459,446	1,139,474		33,034	17,749.45	9,571,454
Marlborough							140,257					140,257
Maryland Heights							1,776,938					1,776,938
McDonald County		22,612			3,271	1,036,926	6,760,076			34,390	14,330.58	7,871,606
Mercer County		23,303			119	594,303	1,012,532	194,467			5,663.23	1,830,387
Miller County					2,117	1,189,234	7,932,566	738,225		27,304	29,073.43	9,918,520
Mississippi County					2,560	555,456	2,077,204			41,140	11,987.07	2,688,347
Moline Acres							147,001					147,001
Moniteau County		41,600			456	775,191	2,533,336	388,133			13,293.77	3,752,010
Monroe County		49,227			4,638	903,238	1,057,916	185,840		41,146	2,839.13	2,244,845
Montgomery County		28,039			974	786,057	3,212,183	452,825		38,908	12,117.28	4,531,102
Morgan County		7,163			600	1,700,528	4,085,653	363,644		24,400	25,972.28	6,207,961
New Madrid County		65,291			3,986	1,094,974	5,637,016	821,040		38,806	184,852.62	7,845,966
Newton County		70,922			23,574	1,766,337	17,429,759			13,441	114,030.89	19,418,064
Nodaway County					3,781	1,647,107	4,518,450	673,661		35,965	8,249.28	6,887,214
Normandy							297,355					297,355
Northwoods							253,078					253,078
Norwood Court							59,053					59,053
Oakland							88,353					88,353
Olivette							516,903					516,903
Oregon County		15,406			196	722,389	1,681,542	593,194		39,829	13,312.12	3,065,868
Osage County		25,665			488	790,539	3,685,757			38,590	496.08	4,541,535
Overland							1,021,131					1,021,131
Ozark County					13,161	949,084	1,806,791				20,047.31	2,789,084
Pacific							70,120					70,120
Pagedale							187,790					187,790
Pasadena Hills							58,763					58,763
Pasadena Park							27,151					27,151
Pemiscot County		38,611			2,519	763,326	4,770,514			40,366	20,168.06	5,635,505
Perry County		38,061			1,199	870,219	7,946,505	1,023,138		35,113	22,449.58	9,936,684
Pettis County		27,996			423	1,527,127	10,954,944	1,339,486		25,417	491,219.39	14,366,612
Phelps County		34,177			27,830	1,224,772	9,033,312			25,273	43,225.70	10,388,590
Pike County		65,787			1,040	817,624	5,922,237			36,844	20,256.92	6,863,788
Pine Lawn							156,338					156,338
Platte County		42,473		3,873	394,432	2,152,058	31,607,966	8,373,972				42,574,774
Polk County					902	1,332,073	6,520,763			27,241	67,650.68	7,948,630
Pulaski County		35,731			65,247	1,122,780	7,191,196				38,128.23	8,453,083
Putnam County		15,859			103	780,502	1,247,279	165,852		42,391	3,697.44	2,255,683
Ralls County		30,250			378	784,829	2,009,685	554,156			8,656.16	3,387,955
Randolph County		65,647			15,466	1,077,808	4,761,608	748,908		31,993	223,966.56	6,925,396
Ray County		103,179			2,186	1,100,242	5,587,997	1,193,780		32,404	41,184.99	8,060,973
Reynolds County					145	1,014,778	674,604			42,838	5,188.42	1,737,554

See pages 54 for an explanation of footnote references.(continued from previous page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

County	Cigarette Tax (a.)	County Private Car Tax (b.)	County Stock Insurance Tax (c.)	Excess Traffic Fine (d.)	Financial Institutions Tax (e.)	Fuel Tax and Fee (f.)	Local Sales Tax (g.,h.)	Local Option Use Tax (i.)	Riverboat Gaming Taxes & Fees (j.)	Statutory County Recorders Fee (k.)	Telecomm Service Fees (m.)	Total (Memorandum Only)	
Richmond Heights							569,566					569,566	
Ripley County	\$				214	617,788	1,321,364	129,204		38,830	20,435.19	2,127,836	
Riverview							168,115					168,115	
Rock Hill							299,127					299,127	
St. Ann							830,359					830,359	
St. Charles County		65,204	25,424		6,153,175	5,562,138	132,673,902	22,377,698			129,372.89	166,986,914	
St. Clair County		6,484			19,389	861,058	459,998		39,769		17,713.73	1,404,412	
St. Francois County		41,751			35,589	1,182,039	17,147,655	1,000,865	6,601		62,302.95	19,476,803	
St. John							419,494					419,494	
St. Louis City												0	
St. Louis County	2,132,085	115,629	2,278,339		4,070,753	16,070,343	687,363,458		8,748,691.41		318,934.81	721,098,232	
Ste. Genevieve County		54,772			585	1,975,779	6,125,673			34,303	11,949.59	8,203,062	
Saline County		78,053			3,090	1,078,525	5,410,251	741,244		35,944	7,812.11	7,354,918	
Schuyler County					2,566	546,708	847,123			44,257	1,822.69	1,442,476	
Scotland County		10,993			5,683	646,567	820,877	103,543		43,762	2,053.93	1,633,479	
Scott County		40,413			20,711	686,419	4,759,887	710,068		26,797	19,340.89	6,263,636	
Shannon County					193	877,411	1,114,623	99,537			5,783.57	2,097,548	
Shelby County		26,636			13,298	743,997	968,941	156,078		43,021	1,035.17	1,953,006	
Shrewsbury							403,515					403,515	
Sikedton											4,260.25	4,260	
Stoddard County		69,649			4,340	1,568,941	7,445,745	1,191,203		31,069	49,860.68	10,360,808	
Stone County		28,308			15,141	1,798,498	13,017,405	1,485,745			15,496.66	16,360,594	
Sullivan County		19,861			141	704,245	1,574,149	589,689		42,784	1,707.55	2,932,577	
Sunset Hills							563,323					563,323	
Sycamore Hills							39,332					39,332	
Taney County		19,861			8,055	1,803,391	42,423,916				87,530.33	44,342,754	
Texas County		18,966			1,688	1,399,863	5,852,414	743,440		30,184	41,943.41	8,088,498	
Town and Country							714,985					714,985	
Twin Oaks							31,514					31,514	
University City							2,246,536					2,246,536	
Uplands Park							22,173					22,173	
Valley Park							441,934					441,934	
Velda City							83,471					83,471	
Velda Village Hills							35,028					35,028	
Vernon County		103,093			835	1,330,649	2,759,553		35,605		50,852.07	4,280,588	
Vinta Park							131,851					131,851	
Warren County		19,656			768	953,474	8,909,560	1,376,395	16,279		16,225.98	11,292,358	
Warrenton											512.35	512	
Warson Woods							126,845					126,845	
Washington County		50,360			21,673	787,531	5,964,349	767,933		27,706	25,164.54	7,644,717	
Wayne County		34,889			406	746,699	1,924,634	287,933		39,139	19,570.81	3,053,272	
Webster County		52,798			17,041	1,386,875	9,972,222		21,979		9,511.58	11,460,426	
Webster Groves							1,497,611					1,497,611	
Wellston							83,791					83,791	
Westwood							17,163					17,163	
Wilbur Park							29,061					29,061	
Wildwood							2,262,147					2,262,147	
Winchester							95,607					95,607	
Wooden Terrace							255,675					255,675	
Worth County					210	342,950	424,485	66,354		45,502	1,368.74	880,870	
Wright County		30,110			43,769	952,420	4,626,498			34,639	9,804.65	5,697,240	
TOTALS	\$	<u>3,660,059</u>	<u>4,104,542</u>	<u>16,535,543</u>	<u>8,751</u>	<u>17,927,921</u>	<u>156,815,985</u>	<u>2,071,200,705</u>	<u>106,435,763</u>	<u>8,748,691.41</u>	<u>2,727,362</u>	<u>14,655,554.66</u>	<u>2,402,820,875</u>

2,071,200,705

2,402,820,875
(continued on next page)

See pages 54 for an explanation of footnote references.(continued from previous page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2023**

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)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
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- (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 117 for a description of county private car tax.
- (c) See page 119 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 119 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 118 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) See page 36 for a description of the telecommunication fee and service charge.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2023

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, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
244	Adrian	\$				85,713	567,288.62				370,158
262	Advance					67,680	439,154.19	47,495.80			338,096
298	Agency					33,964	-				33,964
424	Airport Drive					36,997	1,349,658.71				1,052,023
496	Alba					27,546	16,250.66				43,796
514	Albany					85,383	403,608.53	66,900.87			354,088
568	Aldrich					3,901	-				3,901
604	Alexandria					6,429	2,116.58				8,546
712	Allendale					2,517	4,894.94				7,412
748	Allenville					5,219	-				5,219
802	Alma					20,124	-				20,124
910	Altamont					9,292	-				9,292
928	Altenburg					17,355	-				17,355
964	Alton					39,009	327,032.65				205,995
1,018	Amazonia					13,535	-				13,535
1,054	Amity					1,906	-				1,906
1,072	Amoret					7,899	-				7,899
1,090	Amsterdam					11,459	14,338.09				25,797
1,198	Anderson					99,022	527,477.88	80,111.60			537,427
1,252	Annada					1,024	-				1,024
1,270	Annapolis					14,588	107,385.03				68,280
1,288	Anniston					10,151	-				10,151
1,522	Appleton City					53,846	331,155.12				315,284
1,576	Arbela					1,569	-				1,569
1,630	Arbyrd					22,533	38,290.55				44,472
1,648	Arcadia					30,810	87,251.84	8,909.24			110,543
1,702	Archie					61,555	265,141.17				198,027
1,720	Arcola					2,243	-				2,243
1,828	Argyle					7,615	14,010.74				21,626
1,864	Arkoe					3,069	-				3,069
							-				-
							-				-
							-				-

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
1,954	Armstrong	\$				13,078	-				13,078
1,972	Arnold					1,046,044	9,870,669.65				8,983,814
2,034	Arrow Point Village					4,001	-				4,001
2,044	Arrow Rock					2,926	18,404.50				17,650
2,098	Asbury					9,989	12,059.18				22,048
2,188	Ash Grove					75,048	345,855.03	55,952.41			308,875
2,242	Ashland					216,009	1,220,305.04				731,764
2,422	Atlanta					19,155	27,540.14	5,687.69			52,383
2,512	Augusta					13,190	67,495.86				58,187
2,530	Aullville					4,359	-				4,359
2,548	Aurora					368,606	3,846,231.23	346,361.28			2,253,487
2,638	Auxvasse					49,866	152,119.97				140,762
2,674	Ava					147,408	1,524,052.69	213,689.33			869,115
2,746	Avilla					5,643	-				5,643
2,800	Avondale					21,974	14,550.03				36,524
2,962	Bagnell					3,231	23,576.51				26,807
3,052	Bakersfield					10,624	25,402.78				36,027
3,124	Baldwin Park Village					4,417	-				4,417
3,160	Ballwin	25,825				1,546,449	3,640,735.22				1,572,273
3,322	Baring					6,425	-				6,425
3,340	Barnard					10,519	-				10,519
3,376	Barnett					8,897	-				8,897
3,556	Bates City					10,994	126,659.35	42,732.18			138,166
3,592	Battlefield					292,134	520,614.39	129,292.73			789,454
4,132	Bell City					22,951	16,241.16				35,944
4,114	Bella Villa	1,075				37,403	57,913.85	15,410.23			53,887
4,150	Belle					72,846	357,884.56				254,521
4,222	Bellefontaine Neigh.	15,585				541,744	842,014.67	3,438.80			560,767
4,240	Bellerive Acres	274				9,524	18,067.87				9,798
4,330	Bellflower					17,774	35,879.54				37,336
							-				-
							-				-
							-				-

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
4,348	Bel-Nor	\$ 2,085				72,377	113,001.89	11,106.48			85,569
4,366	Bel-Ridge	3,474				120,004	414,247.66				123,478
4,384	Belton					1,184,544	20,902,030.35				10,830,971
4,798	Benton					43,411	120,537.59	23,139.07			187,087
4,834	Benton City					5,135	-				5,135
4,888	Berger					12,101	5,519.22				17,620
4,906	Berkeley	12,371				429,145	2,598,840.16				441,516
4,960	Bernie					95,449	301,537.99	44,579.30			364,613
4,996	Bertrand					38,254	46,488.66	10,942.84			80,189
5,068	Bethany					154,423	2,115,189.91				1,141,540
5,104	Bethel					6,498	7,521.96				14,020
5,248	Beverly Hills	750				25,969	44,524.66				26,719
5,266	Bevier					33,687	179,932.80				155,822
5,495	Big Lake					5,279	-				5,279
5,464	Bigelow					723	-				723
5,626	Billings					53,368	124,338.34	19,552.03			197,232
5,734	Birch Tree					30,118	119,585.71				92,249
5,824	Birmingham					9,359	6,672.60				16,032
5,878	Bismarck					68,783	165,774.61				184,990
5,950	Blackburn					11,781	33,947.62				45,729
6,004	Black Jack	9,761				339,366	528,797.72	38,355.20			387,483
6,148	Blackwater					8,363	17,151.58				16,938
6,238	Blairstown					4,812	2,200.35				7,012
6,256	Bland					26,110	78,685.86				59,776
6,346	Blodgett					10,578	-				10,578
6,382	Bloomfield					91,921	168,848.64	34,529.71			274,194
6,454	Bloomsdale					29,549	453,360.04				258,856
6,526	Blue Eye					11,892	23,449.10				35,341
6,652	Blue Springs					2,812,740	27,422,974.01				14,170,732
6,742	Blythedale					10,207	-				10,207
							-				-
							-				-
							-				-
							-				-

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
6,832	Bogard	\$				8,319	-				8,319
6,922	Bolckow					8,698	-				8,698
6,976	Bolivar					528,518	7,239,838.19				4,225,108
7,102	Bonne Terre					345,709	1,517,753.91				1,293,147
7,318	Boonville					407,422	5,129,009.04	684,254.32	2,928,666		7,397,255
7,426	Bosworth					12,666	-				12,666
7,534	Bourbon					80,060	420,950.98	50,128.52			449,089
7,660	Bowling Green					235,021	2,792,035.47				1,498,604
7,876	Bragg City					5,266	-				5,266
7,948	Brandsville					7,105	-				7,105
7,966	Branson					589,039	30,508,109.50				15,945,724
7,989	Branson West					24,169	2,824,082.08				1,436,210
8,002	Brashear					12,612	12,956.62				25,569
8,038	Braymer					40,022	71,106.98				111,129
8,128	Breckenridge					15,632	5,859.96				21,492
8,164	Breckenridge Hills	33,327				229,977	319,363.76	65,557.56			328,861
8,236	Brentwood	35,049				409,497	12,421,133.21	1,314,018.58			1,758,564
8,398	Bridgeton	16,593				576,815	6,744,781.41	1,400,908.00			1,994,315
8,470	Brimson					2,789	-				2,789
8,614	Bronaugh					10,027	-				10,027
8,650	Brookfield					215,623	2,208,432.03	189,995.50			1,411,321
8,776	Brooklyn Heights					5,049	-				5,049
8,884	Browning					11,981	21,638.89	20,464.54			54,084
8,902	Brownington					4,336	-				4,336
8,974	Brumley					3,936	20,049.37				23,985
9,046	Brunswick					41,434	227,772.54	34,063.00			249,408
9,388	Bucklin					21,891	51,818.91	6,917.39			80,628
9,424	Buckner					150,654	789,610.74	168,506.08			845,163
9,514	Buffalo					160,748	1,419,255.02				1,123,901
9,642	Bull Creek Village					25,181	25,273.71				50,455
							-				-
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
9,658	Bunceton	\$				17,196	9,720.33				26,917
9,694	Bunker					17,211	86,488.05				103,699
9,838	Burlington Junction					26,498	-				26,498
10,054	Butler					211,831	3,150,870.49				1,950,288
10,144	Butterfield					20,949	6,160.02	8,643.51			35,753
10,240	Byrnes Mill					150,886	678,017.93				693,291
10,288	Cabool					101,982	659,743.94	96,290.40			638,102
10,342	Cainsville					14,357	7,006.24	2,065.55			16,423
10,360	Cairo					12,157	-				12,157
10,432	Caledonia					6,555	53,906.44				60,461
10,450	Calhoun					21,330	34,944.87	15,153.18			56,347
10,468	California					221,092	1,088,307.23	109,560.77			1,076,393
10,486	Callao					13,480	8,141.96	2,974.71			24,596
10,612	Calverton Park	1,748				60,597	95,011.92	4,187.39			66,533
10,738	Camden					9,128	-				9,128
10,792	Camden Point					23,307	-				23,307
10,810	Camdenton					193,611	4,699,682.81				2,552,210
10,828	Cameron					457,819	5,840,151.39				3,601,056
10,864	Campbell					88,873	384,163.73	49,157.74			305,435
11,026	Canalou					11,792	-				11,792
11,134	Canton					130,748	490,184.43				432,400
11,242	Cape Girardeau					1,950,706	35,837,806.70	3,072,037.80	2,273,476		20,428,810
11,350	Cardwell					31,423	53,478.82				84,901
11,368	Carl Junction					393,829	1,176,197.42				870,850
11,566	Carrollton					182,200	1,402,671.60				1,074,660
11,638	Cartersville					93,897	324,719.81	77,829.18			335,862
11,656	Carthage					754,707	8,134,574.77	1,022,949.45			4,838,124
11,692	Caruthersville					292,218	1,014,228.83		1,420,724		2,237,544
11,728	Carytown					14,065	-				14,065
11,890	Cassville					161,774	3,054,914.97				1,448,098
						-	-				-
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
12,052	Catron	\$				2,616	-				2,616
12,376	Cedar Hill Lakes Village					10,920	-				10,920
12,592	Center					26,078	74,673.58				78,791
12,664	Centertown					14,129	25,532.18				39,661
12,682	Centerview					11,161	7,061.63	10,357.57			28,580
12,718	Centerville					8,898	4,225.63				13,124
12,898	Centralia					216,946	1,342,473.63				754,461
12,988	Chaffee					151,281	613,441.07	83,450.07			517,535
13,006	Chain of Rocks Village					4,784	-				4,784
*	Chain-O-Lakes Village					5,750	-				5,750
13,060	Chamois					19,334	16,191.09				35,525
13,078	Champ	16				566	-				583
13,330	Charlack	1,921				66,729	103,982.07				68,650
13,366	Charleston					272,927	1,362,129.04	111,190.12			1,066,342
13,600	Chesterfield	70,468				2,456,128	14,353,130.87				2,526,596
13,654	Chilhowee					15,338	12,642.81				27,981
13,690	Chillicothe					465,939	6,317,252.79	593,860.88			4,268,186
13,852	Chula					10,111	-				10,111
13,978	Clarence					38,657	94,767.23	24,142.77			144,027
14,068	Clark					13,695	16,284.90	12,293.35			34,130
14,140	Clarksburg					14,467	8,102.41				22,569
14,158	Clarksdale					12,857	16,568.06	4,352.82			33,778
14,176	Clarkson Valley	3,782				131,470	-				135,252
14,194	Clarksville					20,176	29,342.85	8,172.58			57,692
14,212	Clarkton					56,636	117,017.64				173,654
14,554	Claycomo					69,287	730,308.07	433,254.11			1,151,840
14,572	Clayton	92,205				840,895	4,431,513.97	1,509,116.24			2,442,217
14,662	Clearmont					8,189	-				8,189
14,770	Cleveland					32,867	136,027.01				168,894
14,788	Clever					129,786	464,952.14	85,566.12			469,162
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
14,806	Cliff Village	\$				2,008	-				2,008
14,896	Clifton Hill					4,975	-				4,975
14,986	Clinton					456,995	5,416,546.83	591,634.97			3,528,914
15,130	Clyde					3,340	-				3,340
15,220	Cobalt City					12,438	-				12,438
15,274	Coffey					7,902	-				7,902
15,436	Cole Camp					55,788	291,748.97	36,461.27			292,825
15,562	Collins					7,004	58,968.12	6,114.19			71,666
15,670	Columbia					5,957,529	60,817,215.06	5,957,799.08			42,924,312
15,760	Commerce					2,731	-				2,731
15,922	Conception JCT					9,336	-				9,336
16,102	Concordia					120,723	968,769.01				523,498
16,115	Coney Island					2,960	10,107.52	5,266.51			18,334
16,192	Conway					37,862	182,834.30				159,752
16,228	Cool Valley	1,603				55,526	159,755.64	12,958.98			70,088
16,336	Cooter					19,921	-				19,921
16,408	Corder					20,684	22,039.57	12,267.89			47,645
16,462	Corning					408	-				408
16,588	Cosby					5,937	-				5,937
16,678	Cottleville					227,306	2,726,390.77				1,590,502
16,858	Country Club Village					124,038	156,154.70	42,617.41			322,810
16,822	Country Club Hills	1,634				56,480	140,531.45	10,079.56			68,194
16,876	Country Life Acres	105				3,657	-				3,763
16,984	Cowgill					8,863	-				8,863
17,056	Craig					8,337	8,896.42				17,234
17,074	Crane					74,345	283,664.28	45,554.92			313,427
17,164	Creighton					16,888	13,910.48				30,798
17,218	Crestwood	26,099				612,157	3,658,350.91	582,549.55			1,220,806
17,272	Creve Coeur	26,536				924,043	4,963,953.96				950,579
17,344	Crocker					50,519	220,807.03	26,632.19			229,962
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
17,524	Cross Timbers	\$				8,054	-				8,054
17,632	Crystal City					240,424	2,222,299.71	178,711.81			1,900,656
17,650	Crystal Lake Park	708				24,688	38,108.21				25,396
17,660	Crystal Lakes					18,893	11,285.60				30,178
17,668	Cuba					163,445	2,164,189.24				1,125,358
17,902	Curryville					10,490	9,082.51				19,573
17,992	Dadeville					11,517	-				11,517
18,118	Dalton					566	-				566
18,253	Dardenne Prairie					612,944	3,427,987.60				1,985,369
18,316	Darlington					4,493	-				4,493
18,946	DeKalb					11,418	-				11,418
19,252	De Soto					322,703	5,524,880.38				4,025,793
19,342	De Witt					5,046	-				5,046
18,658	Dearborn					24,498	72,485.56				96,983
18,730	Deepwater					19,494	21,598.60	15,918.01			46,211
18,802	Deerfield					2,887	-				2,887
19,018	Dellwood	7,167				249,073	578,482.00	33,256.30			289,497
19,072	Delta					20,205	18,148.78				33,956
19,090	Dennis Acres Village					2,981	-				2,981
19,162	Denver					1,757	-				1,757
19,198	Des Arc					7,563	-				7,563
19,270	Des Peres	12,735				443,925	8,175,984.14	1,809,383.39			2,266,044
19,216	Desloge					247,078	4,117,783.83				2,354,673
19,396	Dexter					396,601	4,058,560.16	397,507.67			2,726,560
19,432	Diamond					43,240	434,935.13				309,540
19,486	Diehlstadt					7,967	-				7,967
19,504	Diggins					15,183	32,126.49				37,945
19,630	Dixon					68,646	411,782.27				381,087
19,792	Doniphan					94,042	1,044,794.94	166,217.67			801,816
19,828	Doolittle					29,729	56,091.61				85,821
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
19,918	Dover	\$				4,596	6,060.55				10,656
19,990	Downing					15,811	-				15,811
20,134	Drexel					48,531	370,515.50				272,050
20,296	Dudley					7,879	57,902.17				65,782
20,314	Duenweg					67,033	560,250.23				390,017
20,512	Duquesne					99,895	1,163,610.09	100,963.51			1,073,670
20,674	Eagleville					14,685	387,276.08				221,232
20,980	East Lynne					14,952	42,480.88				43,273
21,052	East Prairie					152,741	719,832.90				460,407
21,034	Easton					11,546	4,914.58				16,461
21,214	Edgar Springs					10,183	35,432.30				45,615
21,250	Edgerton					28,992	21,634.91				50,627
21,322	Edina					54,321	292,061.91	31,980.30			280,740
21,376	Edmundson	1,225				42,616	1,120,957.32	29,555.25			73,396
21,502	El Dorado Springs					177,500	988,733.48				671,866
21,484	Eldon					224,930	2,797,976.88				1,403,789
21,844	Ellington					43,884	471,025.93				363,522
21,898	Ellisville	13,858				482,999	3,167,794.93				496,857
21,916	Ellsinore					21,527	58,465.94				60,849
21,988	Elmer					3,182	-				3,182
22,006	Elmira					2,194	-				2,194
22,024	Elmo					6,881	-				6,881
22,114	Elsberry					97,177	305,272.23	48,933.60			355,911
22,276	* Emerald Beach					10,986	-				10,986
22,276	Eminence					27,677	459,851.20	28,775.73			246,508
22,312	Emma					10,777	8,790.23				19,567
22,474	Eolia					24,767	83,697.83				108,465
22,600	Essex					21,711	20,157.14	5,514.19			47,382
22,672	Ethel					2,509	-				2,509
22,834	Eureka	15,859				553,412	4,894,095.11				569,272
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
*	Evergreen	\$				600	-				600
22,996	Everton					14,691	23,603.68				38,295
23,032	Ewing					21,454	52,722.67				63,632
23,077	Excelsior Estates					9,163	-				9,163
23,086	Excelsior Springs					541,169	7,731,636.67	973,189.62			3,784,966
23,122	Exeter					37,634	27,822.50				65,457
23,338	Fair Grove					75,367	502,077.96				298,513
23,428	Fair Play					22,322	131,676.31				87,673
23,266	Fairfax					32,316	53,937.76	21,505.76			107,760
23,518	Fairview					20,263	20,856.86	6,299.76			47,419
23,662	Farber					14,238	20,770.30	4,946.35			39,955
23,698	Farley					13,389	-				13,389
23,752	Farmington					872,140	13,891,151.30	1,036,015.76			10,284,684
23,842	Fayette					138,251	311,607.51	64,192.68			482,826
23,950	Fenton	5,775				200,964	5,260,634.57				206,739
23,986	Ferguson	28,502				987,475	5,406,665.45	142,084.60			1,158,062
24,058	Ferrelview					28,134	31,465.26				59,599
24,094	Festus					614,196	13,045,960.04				9,352,200
24,112	Fidelity					12,039	-				12,039
24,184	Fillmore					8,921	-				8,921
24,328	Fisk					16,306	30,135.82				37,463
24,562	Fleming					6,023	-				6,023
24,580	Flemington					6,337	-				6,337
24,670	Flint Hill					39,470	134,405.48				173,876
24,706	Flordell Hills	1,109				38,448	60,300.09	2,513.53			42,071
24,778	Florissant	75,600				2,629,228	7,936,491.71	1,089,001.40			3,793,829
24,886	Foley					6,012	41,286.71				47,299
25,012	Fordland					39,529	132,525.68				172,055
25,066	Forest City					12,735	9,894.55				22,630
25,120	Foristell					26,646	1,041,469.76	153,738.54			960,887
25,192	Forsyth					126,867	911,372.76				544,543

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
27,262	Glenaire	\$				27,188	-				27,188
27,280	Glen allen					3,462	-				3,462
27,334	Glendale	8,752				304,666	727,571.98	211,309.81			524,728
27,514	Glenwood					9,408	-				9,408
27,676	Golden City					35,270	104,947.48				84,245
27,874	Goodman					61,329	135,927.31				151,950
27,928	Gordonville					26,359	18,873.19				26,359
28,036	Gower					76,810	247,263.18	61,343.69			357,848
28,072	Graham					7,894	-				7,894
28,090	Grain Valley					725,048	4,012,797.87				2,431,957
28,108	Granby					104,716	353,634.32				380,104
28,170	Grand Falls Plaza					5,407	-				5,407
28,198	Grand Pass					2,824	-				2,824
28,180	Grandin					11,710	29,506.51				34,299
28,324	Grandview					1,278,566	10,648,143.47	2,063,677.11			7,040,368
28,360	Granger					1,362	-				1,362
28,594	Grant City					41,916	234,212.74				247,277
28,630	Grantwood Village	1,307				45,568	169,825.78	43,656.38			90,531
28,828	Gravois Mills					6,798	74,397.12				56,395
29,134	Green City					31,401	55,675.80				68,518
29,324	Green Park	3,847				134,017	589,551.15				137,864
29,332	Green Ridge					23,666	77,952.41				101,618
29,098	Greencastle					12,339	3,196.55				12,339
29,152	Greendale	933				32,423	58,299.17	5,477.67			38,833
29,206	Greenfield					64,484	231,537.08	54,954.83			299,524
29,422	Greentop					20,636	37,292.30				47,221
29,476	Greenville					23,698	219,174.05				170,860
29,494	Greenwood					285,113	998,228.80				911,136
29,692	Guilford					3,548	-				3,548
29,764	Gunn City					4,831	-				4,831

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
29,908	Hale	\$				19,769	51,736.83				45,638
29,944	HalfWay					8,052	50,275.12				58,327
29,998	Hallsville					78,389	218,603.04				213,558
30,016	Halltown					6,700	-				6,700
30,034	Hamilton					87,393	535,097.10	74,963.50			439,851
30,196	Hanley Hills	2,961				102,829	184,935.84	8,092.71			113,882
30,214	Hannibal					876,184	10,215,079.87	1,257,338.13			7,120,774
30,322	Hardin					28,622	21,303.85	7,028.63			56,955
30,466	Harris					3,177	-				3,177
30,484	Harrisburg					13,498	39,751.02				53,249
30,610	Harrisonville					505,909	7,427,111.05				3,693,541
30,718	Hartsburg					6,034	5,196.81				11,230
30,754	Hartville					30,227	225,442.49	29,565.48			240,147
30,862	Harwood					1,842	-				1,842
31,024	Hawk Point					33,786	71,893.61				105,680
31,132	Hayti					134,717	1,317,708.77				629,012
31,168	Hayti Heights					28,234	12,715.53				38,261
31,204	Haywood City					8,242	-				8,242
31,276	Hazelwood	36,916				1,283,299	7,554,014.57	3,416,245.00			4,736,460
31,654	Henrietta					15,907	67,869.49	42,930.35			126,707
31,708	Herculaneum					208,727	2,917,418.92				1,874,483
31,762	Hermann					114,966	2,090,643.19				1,488,282
31,780	Hermitage					27,873	168,404.30	23,624.44			165,843
31,924	Higbee					25,380	48,962.93				58,022
31,960	Higginsville					241,395	2,032,901.30	228,524.08			1,283,200
31,996	High Hill					9,531	6,802.17				16,333
32,068	Highlandville					47,230	140,363.81	26,020.13			166,826
32,248	Hillsboro					160,371	962,527.95				927,428
32,266	Hillsdale	1,927				66,664	93,160.95				68,591
32,410	Hoberg					2,581	-				2,581
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
32,536	Holcomb	\$				32,080	44,645.28				76,725
32,572	Holden					111,847	803,825.68	128,251.56			578,643
32,590	Holland					10,490	-				10,490
32,626	Holliday					6,216	-				6,216
32,662	Hollister					226,710	4,333,898.15	381,928.46			2,790,125
32,752	Holt					23,131	194,447.52				102,892
32,770	Holts Summit					197,834	1,345,061.31	326,942.34			1,435,596
32,806	Homestead Village					9,489	-				9,489
32,824	Homestown					5,337	2,182.11				7,519
33,004	Hopkins					24,982	35,875.30				60,857
33,076	Hornersville					29,660	20,822.26				50,483
33,238	Houston					104,413	2,393,180.85	137,031.01			2,164,670
33,292	Houston Lake					11,625	-				11,625
33,256	Houstonia					10,412	-				10,412
33,364	Howardville					16,179	3,922.60	959.97			21,061
33,652	Hughesville					8,238	-				8,238
33,706	Humansville					48,557	252,336.70				244,462
33,724	Hume					15,344	24,261.36				34,811
33,742	Humphreys					5,090	-				5,090
33,760	Hunnewell					7,943	5,161.97				13,105
33,850	Huntleigh	503				17,544	-				18,047
33,868	Huntsdale					1,499	155.96				1,499
33,886	Huntsville					73,109	121,371.67	30,751.06			184,775
33,904	Hurdland					7,953	-				7,953
33,922	Hurley					8,878	3,763.46	2,014.36			14,656
34,210	Iatan					2,087	-				2,087
34,228	Iberia					36,000	459,196.23				342,333
35,000	Independence					6,042,878	59,791,190.95	7,418,429.89			37,207,404
35,186	Indian Point					27,139	992,124.55				523,433
35,240	Innsbrook					28,977	109,296.61				138,274
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
35,306	Ionia	\$				3,929	-				3,929
35,432	Iron Mtn. Lake					34,209	14,479.50				48,689
35,396	Irondale					20,125	43,459.56				63,585
35,468	Ironton					73,726	597,496.53				385,044
35,648	Jackson					740,234	7,101,238.81				3,682,213
36,224	Jacksonville					6,746	-				6,746
36,314	Jameson					4,951	-				4,951
36,332	Jamesport					27,312	136,957.25				118,617
36,368	Jamestown					17,767	33,545.17				51,313
36,422	Jane						55,175.97				55,176
36,512	Jasper					46,019	184,811.26	26,303.05			167,895
37,000	Jefferson City					2,166,943	31,393,942.39				19,771,140
37,178	Jennings	19,808				686,318	2,242,642.71				706,126
37,214	Jerico Springs					9,490	-				9,490
37,574	Jonesburg					37,347	251,299.85				207,132
37,592	Joplin					2,577,356	55,561,869.04	5,080,619.29			43,211,826
37,700	Josephville					22,787	40,221.07				63,008
37,736	Junction City					15,151	-				15,151
37,790	Kahoka					100,955	390,262.15				491,217
38,000	Kansas City					24,471,462	338,621,840.82	73,782,653.38			202,930,940
38,072	Kearney					478,925	5,558,482.45	1,028,716.11			5,297,997
38,216	Kelso					28,498	125,700.83				154,199
38,306	Kennett					536,817	5,939,111.87	559,931.09			5,665,163
38,468	Keytesville					22,754	36,645.99				59,400
38,522	Kidder					14,605	4,553.73				19,158
38,612	Kimberling City					118,875	1,025,440.36	119,649.31			765,077
38,684	Kimmswick					7,191	119,175.76	16,716.58			103,359
38,774	King City					44,700	234,412.86		10,674,969		10,876,466
38,792	Kingdom City					6,598	720,209.24				366,703
38,846	Kingston					15,802	-				15,802
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
38,918	Kingsville	\$				12,814	75,886.12				63,405
38,972	Kinloch	403				13,954	41,684.36				14,356
39,008	Kirbyville					10,047	156,513.22				166,560
39,026	Kirksville					879,507	10,317,973.29	1,066,144.93			5,805,801
39,044	Kirkwood	41,276				1,437,814	7,144,312.19	1,711,700.92			3,190,791
39,188	Knob Noster					138,097	660,438.83	252,098.26			690,161
39,278	Knox City					10,125	-				10,125
39,440	Koshkonong					10,183	79,550.40	26,061.51			115,795
39,512	La Belle					33,248	50,013.29	12,265.51			95,527
39,764	La Grange					43,690	52,573.53	23,813.09	1,193,013		1,313,089
40,520	La Monte					53,607	184,904.52				238,511
40,682	La Plata					65,441	192,707.58				193,913
40,790	La Russell					6,298	-				6,298
39,566	Laclede					16,169	14,778.65				16,169
39,602	Laddonia					25,437	121,795.18	35,881.26			122,216
39,656	Ladue	12,671				441,232	2,224,321.67				453,903
39,845	Lake Annette					5,221	-				5,221
39,952	Lake Lafayette					14,978	18,585.67	3,690.34			37,254
39,980	Lake Lotawana					108,012	1,371,903.05	243,693.11			1,265,874
32,770	Lake Mykee					7,505	-				7,505
40,034	Lake Ozark					93,741	4,993,457.78	282,974.06			3,115,350
40,178	Lake St. Louis					792,368	9,004,668.65	1,494,239.33			6,788,997
40,196	Lake Tapawingo					38,488	-				38,488
	* Lake Tekakwith					5,446	-				5,446
40,322	Lake Waukomis					44,193	25,594.99	20,083.05			89,872
40,340	Lake Winnebago					65,464	50,376.36				65,464
40,088	Lakeshire	2,164				75,398	116,348.55				77,562
40,376	Lamar					219,866	2,151,325.80	203,447.06			1,284,056
40,430	Lamar Heights					8,706	-				8,706
40,592	Lanagan					19,712	15,830.82				35,543
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
40,610	Lancaster	\$				35,023	97,195.28				132,218
40,736	Laredo					8,732	-				8,732
40,826	Lathrop					110,042	349,668.28	67,161.56			410,315
40,916	Laurie					47,268	1,134,992.07				617,153
40,988	Lawson					126,105	416,659.66	122,763.52			465,409
41,024	Leadington					31,021	634,750.54	101,603.40			447,975
41,078	Leadwood					61,368	148,085.41				209,453
41,114	Leasburg					16,623	-				16,623
41,132	Leawood					32,455	36,182.12				68,637
41,168	Lebanon					742,127	14,087,663.80				5,539,928
41,330	Lee's Summit					4,866,901	51,896,634.36	9,350,749.07			39,797,019
41,402	Leeton					27,437	93,811.14	28,110.08			104,132
41,546	Leonard					2,947	-				2,947
41,690	Leslie					7,578	-				7,578
41,762	Levasy					3,994	4,370.83				8,365
41,834	Lewis & Clark Village					5,591	-				5,591
41,852	Lewistown					26,434	83,755.65				110,190
41,870	Lexington					235,127	1,140,927.29	227,147.98			939,587
41,906	Liberal					34,365	55,916.27				90,281
42,032	Liberty					1,492,619	24,186,375.14	5,605,910.54			14,486,465
42,464	Licking					148,980	784,456.96	103,454.87			693,525
42,536	Lilbourn					54,104	59,239.91	6,255.94			119,599
42,608	Lincoln					58,418	231,077.32	37,619.41			253,437
43,238	Linn					70,110	525,747.02	77,309.72			673,167
43,274	Linn Creek					11,444	576,106.38	90,975.24			368,905
43,292	Linneus					14,042	-				14,042
43,454	Livonia					3,082	-				3,082
43,468	Loch Lloyd Village					37,685	-				37,685
43,472	Lock Springs					2,373	-				2,373
43,490	Lockwood					44,401	458,870.12	58,732.84			300,840
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
43,652	Lohman	\$				8,528	7,542.24				16,070
43,672	Loma Linda					42,666	43,365.09				86,031
43,760	Lone Jack					65,424	442,074.20				335,119
43,940	Longtown					4,775	-				4,775
44,156	Louisburg					6,470	-				6,470
44,174	Louisiana					164,135	913,455.73	195,212.09			968,413
44,282	Lowry City					31,353	176,798.44	24,540.33			214,080
44,372	Lucerne					3,462	-				3,462
44,390	Ludlow					6,130	-				6,130
44,498	Lupus					1,513	-				1,513
44,516	Luray					4,222	-				4,222
45,110	MacKenzie					2,873	-				2,873
45,326	Macon					274,253	2,846,845.84	291,848.70			1,832,125
45,470	Madison					26,690	52,198.93				78,889
45,596	Maitland					15,292	16,934.56				32,227
45,614	Malden					198,250	1,526,769.86	132,919.70			1,018,867
45,632	Malta Bend					10,739	6,145.48				16,884
45,668	Manchester	26,285				915,231	5,433,740.59				941,516
45,740	Mansfield					62,100	303,176.51				255,030
45,830	Maplewood	61,110				410,340	6,023,068.36	543,114.29			1,014,564
45,848	Marble Hill					71,589	649,297.78				556,943
45,866	Marceline					108,938	539,414.13	111,896.47			538,709
46,172	Marionville					106,782	533,435.88				426,843
46,208	Marlborough	9,209				110,598	242,502.56				119,807
46,244	Marquand					9,702	20,936.37				30,638
46,316	Marshall					677,202	4,066,610.24	417,048.83			4,143,910
46,388	Marshfield					356,717	3,932,117.93				2,367,347
46,406	Marston					22,203	241,626.24	140,538.23			244,139
46,424	Marthasville					60,164	295,169.04	50,126.40			110,291
46,460	Martinsburg					13,737	45,043.38	6,889.86			65,670
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
46,586	Maryland Hgts.	\$ 40,262				1,402,506	5,627,721.65		8,074,121		9,516,889
46,640	Maryville					562,511	5,779,511.91	584,513.59			3,607,152
46,730	Matthews					28,823	751,199.08				529,652
46,946	Maysville					55,379	159,458.08				146,498
46,964	Mayview					10,528	17,226.80				22,012
44,768	McBaine					703	-				703
44,829	McCord Bend Village					12,465	-				12,465
45,020	McFall					5,416	-				5,416
45,200	McKittrick					3,522	-				3,522
47,036	Meadville					21,842	-				21,842
47,270	Memphis					88,851	453,009.36	44,695.23			529,670
47,288	Mendon					8,354	4,656.99	1,196.58			14,208
47,486	Mercer					14,382	25,272.35				39,655
47,520	Merriam Woods					95,452	44,152.32				124,887
47,540	Merwin					3,228	-				3,228
47,594	Meta					10,087	86,125.34				96,212
47,612	Metz					1,683	-				1,683
47,648	Mexico					577,355	4,276,860.80	540,121.99			3,304,567
47,684	Miami					8,124	-				8,124
47,900	Middletown					8,499	26,977.05				35,476
48,062	Milan					94,341	279,826.11				374,167
48,098	Milford					1,248	-				1,248
48,386	Mill Spring					8,625	2,219.54				10,845
48,242	* Millard					4,180	-				4,180
48,242	Miller					35,235	215,302.17				159,506
48,476	Milo					3,569	-				3,569
48,566	Mindenmines					15,620	39,243.41				54,864
48,656	Miner					47,443	1,712,733.04	119,755.46			1,122,348
48,710	Mineral Point					14,170	-				14,170
	* Miramigoua Park					6,197	-				6,197
							-				-
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
48,980	Missouri City	\$				11,966	21,022.42				32,988
49,034	Moberly					696,032	7,517,241.52	990,519.33			4,778,028
49,070	Mokane					9,374	5,648.27				15,022
49,088	Moline Acres	7,200				114,368	246,162.92	4,523.01			126,091
49,196	Monnett					465,661	5,762,034.86	49,480.09			3,096,092
49,394	Monroe City					130,541	815,133.52	111,939.40			854,563
49,574	Montgomery City					141,611	631,416.62	56,360.56			618,916
49,592	Monticello					5,092	-				5,092
49,664	Montrose					19,249	70,195.72				54,347
49,790	Mooreville					4,770	-				4,770
49,898	Morehouse					42,174	75,482.42				117,657
49,988	Morley					33,064	42,685.61	3,583.61			57,990
50,060	Morrison					5,655	3,106.95				8,762
50,078	Morrisville					19,133	67,541.78	12,391.29			99,066
50,168	Mosby					6,979	206,921.88				144,927
50,204	Moscow Mills					149,195	697,564.36				625,536
50,312	Mound City					53,726	308,459.63	40,336.88			196,883
50,330	Moundville					4,902	-				4,902
50,510	Mount Leonard					3,735	-				3,735
50,528	Mount Moriah					4,022	-				4,022
50,672	Mount Vernon					228,265	2,636,242.87	298,879.58			1,582,851
50,402	Mountain Grove					226,728	4,177,553.51				3,011,524
50,438	Mountain View					131,150	1,697,431.61	112,712.32			1,294,229
51,140	Napoleon					10,828	-				10,828
51,302	Naylor					26,206	26,889.00	19,223.58			60,415
51,356	Neck City					10,545	-				10,545
51,446	Neelyville					19,502	27,467.95				46,970
51,500	Nelson					8,488	-				8,488
51,572	Neosho					615,856	10,335,765.90				5,861,447
51,644	Nevada					415,991	6,340,039.36				3,585,939
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
51,680	New Bloomfield	\$				34,103	97,168.69				98,882
51,734	New Cambria					8,581	6,705.20	2,771.86			18,059
51,770	New Florence					34,924	206,704.42				140,614
51,824	New Franklin					52,887	102,423.22				108,337
51,860	New Hampton					12,797	8,037.81	2,369.05			23,204
51,914	New Haven					114,219	692,471.36				433,134
52,058	New London					48,005	358,117.82				302,027
52,076	New Madrid					146,968	617,734.14	155,572.63			549,663
52,148	New Melle					25,744	205,966.92	32,402.07			161,129
51,662	Newark					3,569	-				3,569
51,716	Newburg					19,655	14,799.29				28,836
52,292	Newtonia					10,134	-				10,134
52,328	Newtown					7,174	-				7,174
52,418	Niangua					19,900	24,342.91				34,548
52,616	Nixa					1,076,742	5,591,781.84	910,335.20			5,714,931
52,742	Noel					100,368	548,238.79				363,382
52,760	Norborne					33,415	58,536.13				72,439
52,796	Normandy	35,049				230,677	252,362.28	59,028.36			324,754
53,102	North Kansas City					218,699	10,200,418.25		5,480,828		10,795,580
53,138	North Lilbourn					1,683	-				1,683
53,174	Northmoor					15,338	204,368.90	19,472.28			239,179
53,408	Northwoods	5,671				196,674	433,441.52				202,345
53,444	Norwood					30,882	97,807.18				104,238
53,462	Norwood Court	1,330				46,159	72,100.12				47,489
53,516	Novelty					5,914	-				5,914
53,534	Novinger					20,793	28,815.30	7,466.63			57,075
53,624	Oak Grove					401,737	3,740,322.49	39,679.79			2,700,008
53,606	Oak Grove Village					22,763	563,181.18				395,864
53,786	Oak Ridge					12,026	-				12,026
53,750	Oakland	2,001				69,588	173,848.98	13,065.10			84,654
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
53,804	Oaks	\$				6,447	8,826.21	17,827.86			31,336
53,858	Oakview					18,567	257,167.85	24,051.35			215,599
53,894	Oakwood					9,661	-				9,661
53,948	Oakwood Park					9,467	-				9,467
54,038	Odessa					274,498	1,621,666.93				923,164
54,074	O'Fallon					4,327,226	32,277,422.30	6,392,924.05			27,310,172
54,200	Old Appleton					3,922	-				3,922
54,416	Old Monroe					12,843	68,386.56	11,088.66			70,489
54,560	Olean					6,023	-				6,023
54,650	Olivette	19,237				410,472	1,551,603.25	515,389.73			945,099
54,686	Olympian Village					37,275	-				37,275
54,758	Oran					62,114	135,676.81				152,566
54,848	Oregon					42,448	85,747.86	7,790.66			135,987
54,920	Oronogo					124,622	288,121.21				285,130
54,938	Orrick					39,603	75,247.54	22,728.78			114,869
55,244	Osage Beach					226,655	12,062,471.10				6,299,970
55,352	Osborn					19,826	14,594.02				34,420
55,388	Osceola					46,448	352,414.93				210,914
55,424	Osgood					1,719	-				1,719
55,478	Otterville					22,389	67,743.19				90,132
55,550	Overland	56,904				803,269	2,886,727.05				860,173
55,640	Owensville					136,670	2,407,447.53				1,113,031
55,766	Ozark					994,225	10,957,509.28				5,607,855
55,910	Pacific	10,434				363,364	3,162,132.63				1,593,430
55,964	Pagedale	4,179				144,298	368,642.48	160,728.86			309,206
56,036	Palmyra					180,994	1,047,977.33	279,393.69			994,545
56,144	Paris					59,550	380,364.51	45,287.30			265,530
56,272	Park Hills					434,774	3,112,622.01				1,774,450
56,216	Parkdale					8,218	-				8,218
56,288	Parkville					323,774	3,550,281.15				2,146,963
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
56,306	Parkway	\$				28,481	113,669.83				142,151
56,342	Parma					31,250	36,424.05	6,449.20			56,991
56,360	Parnell					7,978	-				7,978
56,396	Pasadena Hills	1,328				46,170	71,808.05	5,953.85			53,453
56,414	Pasadena Park	651				22,588	33,114.64	2,282.54			25,522
56,432	Pascola					4,818	-				4,818
56,468	Passaic					1,477	-				1,477
56,558	Pattonsborg					16,492	40,608.05	7,582.43			64,683
56,612	Paynesville					3,377	-				3,377
56,756	Peculiar					260,465	2,066,092.79	439,066.78			1,402,230
56,882	Pendleton						75,288.96				75,289
56,900	Penermon Village					2,839	-				2,839
57,080	Perry					33,985	188,041.56				132,935
57,116	Perryville					422,403	4,093,760.91	499,201.61			3,104,944
57,278	Pevely					290,896	2,149,501.39				1,164,152
57,368	Phillipsburg					9,048	45,280.00				54,328
57,404	Pickering					7,716	-				7,716
57,422	Piedmont					96,949	1,121,259.60	121,223.54			688,200
57,494	Pierce City					63,682	267,443.09				203,714
57,512	Pierpont Village						11,005.99				11,006
57,602	Pilot Grove					35,593	88,739.87	19,803.27			99,766
57,656	Pilot Knob					35,294	202,411.46	11,052.36			149,001
57,800	Pine Lawn	27,666				149,428	274,853.77	28,436.68			205,531
57,818	Pineville					40,026	225,697.74	914,179.15			1,104,671
58,088	Plato					4,695	3,769.83				8,465
58,178	Platte City					238,173	3,055,812.17	478,179.53			2,003,010
58,196	Platte Woods					19,587	132,962.63	20,157.70			128,386
58,250	Plattsburg					113,629	454,144.94	89,581.51			430,283
58,394	Pleasant Hill					426,386	2,476,782.43				1,370,271
58,448	Pleasant Hope					32,061	169,416.82	36,888.45			198,976
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
58,520	Pleasant Valley	\$				142,379	1,581,060.65	349,358.29			1,395,200
58,628	Pocahontas					5,234	-				5,234
58,898	Pollock Village					3,231	-				3,231
58,916	Polo					26,968	154,075.37				79,927
59,096	Poplar Bluff					831,641	14,736,225.71				7,461,045
59,150	Portage Des Sioux					16,668	12,207.17				28,875
59,186	Portageville					153,827	779,909.46				600,064
59,330	Potosi					130,029	2,438,706.23				1,953,139
59,420	Powersville					2,494	-				2,494
59,726	Prairie Home					13,539	21,453.69				34,993
59,798	Prathersville					6,139	-				6,139
59,870	Preston					9,297	18,851.47				28,148
59,942	Princeton					53,963	160,759.15	26,131.16			187,281
60,140	Purcell					17,894	11,675.25				29,569
60,158	Purdin					8,129	-				8,129
60,176	Purdy					53,195	142,287.58				124,339
60,284	Puxico					43,998	225,363.78				224,289
60,356	Queen City					28,985	159,706.04				96,462
60,428	Qulin					23,050	81,347.94				77,282
60,608	Randolph Village					2,754	151,244.20				103,584
60,716	Ravenwood					22,060	-				22,060
60,734	Raymondville					17,706	-				17,706
60,752	Raymore					1,071,599	9,857,366.54				5,171,750
60,788	Raytown					1,496,245	9,426,499.27	1,369,647.40			6,710,978
60,842	Rea					2,395	-				2,395
60,986	Redings Mill					7,954	3,198.64				11,153
61,094	Reeds					4,654	-				4,654
61,112	Reeds Spring					52,248	235,957.62				146,757
61,166	Renick					8,117	-				8,117
61,184	Rensselaer Village					12,165	-				12,165
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
61,238	Republic	\$				855,541	13,126,029.40				8,199,581
61,292	Revere					3,880	-				3,880
61,328	Rhineland					7,042	2,250.97				7,042
61,418	Rich Hill					65,366	346,270.96	80,144.47			358,605
61,364	Richards					3,295	-				3,295
61,562	Richland					89,817	483,494.18				387,367
61,670	Richmond					297,234	2,713,055.05	213,341.63			1,930,739
61,706	Richmond Heights	69,696				451,532	6,916,552.41	1,376,609.32			1,897,837
61,886	Ridgely					4,962	-				4,962
61,904	Riddgeway					20,648	19,466.07				40,114
61,994	Risco					15,644	12,859.82				28,504
62,030	Ritchey					3,656	-				3,656
62,056	River Bend					301	49,791.40				50,092
62,156	Riverside					178,389	2,845,166.83	1,809,200.46	5,526,430		9,426,982
62,192	Riverview	3,878				130,177	204,935.11	6,669.40			140,724
62,498	Rocheport					10,905	41,517.03				38,583
62,660	Rock Hill	20,834				235,994	1,204,401.04	174,284.24			431,112
62,696	Rock Port					65,016	532,583.06	131,615.18			433,403
62,570	Rockaway Beach					41,875	102,561.91				97,423
62,786	Rockville					7,442	5,442.31				12,884
62,894	Rogersville					177,969	1,428,141.55				812,711
62,912	Rolla					992,947	13,712,415.19	1,008,083.23			8,095,389
63,074	Roscoe					5,218	-				5,218
63,110	Rosebud					19,986	91,687.55				82,161
63,200	Rosendale					6,489	-				6,489
63,236	Rothville					3,935	-				3,935
63,560	RushHill					6,200	-				6,200
63,596	Rushville					12,968	-				12,968
63,704	Russellville					39,679	65,947.31				105,626
63,776	Rutledge					4,810	24,862.21				29,673
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
63,956	St. Ann	\$ 38,878				653,603	2,680,421.71				692,481
64,082	St. Charles					3,438,140	32,147,120.04		9,687,504		29,539,274
64,136	St. Clair					239,082	1,493,000.72				985,581
64,190	St. Elizabeth					19,226	28,127.86				47,354
64,424	St. James					203,571	1,414,298.22	222,719.53			1,133,439
64,514	St. John	19,896				330,791	926,890.16	90,813.37			441,500
64,550	St. Joseph					3,730,652	55,353,925.72	6,243,993.51	1,633,041		36,861,402
65,000	St. Louis		44,890		3,046,129	16,682,260	257,422,545.21	55,681,063.28	5,406,465	166,440	146,262,918
65,018	St. Martins					58,697	202,746.71				261,444
65,054	St. Mary					16,606	18,453.21				28,908
65,108	St. Paul						-				125,641
65,126	St. Peters					2,787,690	43,324,423.73				24,449,770
65,144	St. Robert					242,380	7,046,149.80	462,970.37			3,846,661
65,162	St. Thomas					12,024	14,301.83				26,326
64,352	Ste. Genevieve					238,331	1,607,737.36	217,015.22			1,284,263
63,857	Saddlebrooke					13,218	33,442.13				46,660
63,902	Saginaw					14,996	25,767.69				40,764
65,234	Salem					238,665	2,904,848.31				1,787,926
65,450	Salisbury					79,645	356,590.18	59,262.50			365,846
65,990	Sarcoxis					68,955	380,446.08				230,824
66,044	Savannah					254,217	1,235,843.59				1,236,337
66,134	Schell City					11,896	-				11,896
66,337	Scotsdale					10,340	13,474.58				10,340
66,368	Scott City					222,874	1,071,117.78	116,549.55			969,374
66,440	Sedalia					1,083,394	16,765,074.65	1,537,056.24			9,402,509
66,476	Sedgewickville					9,203	-				9,203
66,530	Seligman					41,629	309,468.42	26,135.19			205,306
66,638	Senath					83,703	178,123.92				172,772
66,674	Seneca					114,224	697,839.37				478,006
66,800	Seymour					94,137	848,383.62				523,040
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
67,178	Shelbina	\$				82,927	614,315.83				350,954
67,196	Shelbyville					26,734	48,407.01	9,561.62			84,702
67,214	Sheldon					24,154	64,532.37				88,686
67,358	Sheridan					8,351	-				8,351
67,628	Shoal Creek Dr					17,464	14,397.33				31,862
	* Shoal Creek Es					5,136	-				5,136
67,700	Shrewsbury	88,990				318,336	2,388,642.00	398,298.92			805,625
67,718	Sibley					16,685	-				16,685
67,790	Sikeston					818,422	12,053,242.12	1,704,986.79			10,560,001
67,808	Silex					4,700	36,388.07	11,611.60			52,700
68,132	Skidmore					13,136	10,624.16				21,178
68,204	Slater					92,542	257,878.72	50,300.36			271,782
68,384	Smithton					26,775	22,917.89				49,692
68,420	Smithville					479,926	3,918,125.56	693,759.39			2,805,959
68,852	South Gifford					1,705	-				1,705
68,870	South Gorin					3,734	-				3,734
68,888	South Greenfield					5,438	-				5,438
68,942	South Lineville					974	-				974
69,230	Southwest City					47,316	310,289.04	97,238.62			325,975
69,302	Sparta					91,606	391,254.40				352,040
69,464	Spickard					11,831	4,188.77				16,020
70,000	Springfield					8,285,475	128,994,820.63	14,190,688.46			84,116,712
70,270	Stanberry					57,879	253,539.65	35,257.13			177,558
70,414	Stark City					6,575	20,566.85	2,859.13			30,001
70,558	Steele					99,865	444,587.77				287,192
70,576	Steelville					77,543	781,340.40				394,838
70,648	Stella					8,162	6,257.95				14,420
70,738	Stewartsville					37,163	155,873.89				160,221
70,828	Stockton					87,406	861,453.03	114,476.03			584,750
70,954	Stotesbury					731	-				731
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See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
70,990	Stotts City	\$				9,520	-				9,520
71,008	Stoutland					10,128	15,924.27				26,052
71,026	Stoutsville					1,836	-				1,836
71,044	Stover					52,390	264,291.36				234,607
71,062	Strafford					124,215	1,119,636.28				870,639
71,098	Strasburg					6,101	1,953.76				8,054
71,224	Sturgeon					44,783	182,154.65	46,911.05			230,199
71,368	Sugar Creek					165,798	902,655.70	258,072.09			781,937
71,440	Sullivan					350,448	4,010,343.53				2,355,619
71,512	Summerville					23,792	128,323.80				110,761
71,620	Sumner					4,430	-				4,430
71,728	Sunrise Beach					21,637	958,591.82	176,552.98			677,486
71,746	Sunset Hills	12,820				446,706	2,839,200.76	397,319.85			856,846
71,890	Sweet Springs					69,668	351,886.95	70,257.02			357,953
72,034	Sycamore Hills	880				30,458	-				31,338
72,106	Syracuse					8,031	-				8,031
72,196	Tallapoosa					5,846	-				5,846
72,232	Taneyville					16,371	29,766.48				46,138
72,304	Taos					51,900	61,621.24				113,521
72,340	Tarkio					77,255	467,267.91	83,879.42			520,664
72,826	Thayer					102,250	1,200,384.36	132,280.71			1,134,819
72,898	Theodosia					10,617	133,477.74				99,602
73,240	Tightwad					3,148	8,850.86				11,998
73,330	Tina					7,364	-				7,364
73,348	Tindall					2,974	-				2,974
73,420	Tipton					153,924	779,897.92	108,069.47			707,638
73,618	Town and Country	16,265				566,663	3,860,564.84				582,928
62,228	Town of Rives					2,559	-				2,559
73,690	Tracy					12,196	230,558.11				165,902
73,816	Trenton					289,989	2,241,261.63	315,601.76			1,494,612
	See Page 86 for an explanation of footnote references.						-				-
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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
73,852	Trimble	\$				30,331	89,296.73				119,628
73,870	Triplett					1,828	-				1,828
73,942	Troy					590,848	7,331,234.19				4,283,061
73,960	Truesdale					40,228	374,306.13				224,209
74,014	Truxton					3,648	-				3,648
74,176	Turney					6,452	-				6,452
74,194	Tuscumbia					9,760	17,430.04				27,190
74,284	Twin Oaks	733				25,805	608,125.94	44,646.11			71,184
*	Umber View Heights					2,208	-				2,208
74,626	Union					573,923	5,374,313.66				3,261,081
75,130	Union Star					20,299	13,015.35	6,234.21			39,549
75,166	Unionville					89,888	556,745.18				349,837
75,202	Unity Village					4,021	28,633.99				16,747
75,220	University City	100,453				1,766,899	6,595,085.75	1,064,287.76			2,931,640
75,238	Uplands Park	538				18,515	26,970.33	1,087.75			20,140
75,310	Urbana					20,071	95,527.84				83,757
75,346	Urich					24,144	153,861.12	225,567.85			318,140
75,364	Utica					12,153	-				12,153
75,472	Valley Park	9,978				346,864	1,622,713.71				356,842
75,580	Van Buren					39,045	499,580.73				417,441
75,688	Vandalia					185,787	436,093.25	44,159.07			520,676
75,706	Vandiver					3,334	105,814.66				109,149
75,724	Vanduser					10,988	8,409.47				19,398
75,796	Velda City	1,867				55,786	101,747.35				57,653
75,814	Velda Village Hills	1,386				56,788	46,503.43	1,704.28			59,878
75,886	Verona					27,854	118,589.32				99,006
75,922	Versailles					126,241	2,059,906.40				1,499,155
76,012	Viburnum					34,042	174,200.20				150,177
76,102	Vienna					29,789	251,457.06	33,091.35			191,018
							-				-
							-				-
							-				-

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
76,157	Village of Four Seasons	\$				116,072	496,379.71				446,992
57,926	Village of Pinhook					816	-				816
76,246	Vinita Park	2,785				96,968	790,977.96	46,915.41			146,669
76,264	Vinita Terrace	181				5,940	-				6,121
76,390	Vista					2,193	-				2,193
76,444	Waco					3,936	-				3,936
76,660	Walker					11,513	-				11,513
76,840	Walnut Grove					33,010	108,676.14	29,616.80			171,303
76,966	Wardell					18,071	12,941.38				28,424
77,002	Wardsville					78,279	118,649.30				196,928
77,092	Warrensburg					960,059	8,185,130.31	860,635.91			6,216,877
77,128	Warrenton					411,382	6,213,663.94				2,670,962
77,146	Warsaw					109,138	3,005,700.47	203,913.49			1,601,455
77,182	Warson Woods	2,874				100,107	478,802.89	49,834.54			152,815
77,200	Washburn					21,033	93,845.74				67,955
77,416	Washington					716,824	11,249,191.84	1,530,889.87			7,872,310
77,848	Watson					3,899	-				3,899
77,866	Waverly					40,752	173,359.89				190,618
77,920	Wayland					23,163	112,205.22				135,368
77,992	Waynesville					259,042	1,453,544.87	261,643.30			1,184,871
78,028	Weatherby					4,595	-				4,595
78,046	Weatherby Lake					96,679	-				96,679
78,064	Weaubleau					19,834	95,039.85				83,194
78,118	Webb City					610,548	5,797,065.07	701,045.33			3,734,966
78,154	Webster Groves	34,000				1,183,589	3,903,977.66	477,842.35			1,695,431
78,314	Weldon Spring					269,885	1,009,641.15				1,279,526
78,334	Weldon Spring Hgts.					4,626	-				4,626
78,352	Wellington					38,636	-				38,636
78,370	Wellston	2,724				93,800	110,365.33				96,524
78,406	Wellsville					54,798	104,946.64				113,332
							-				-
							-				-
							-				-

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
78,424	Wentworth	\$				5,970	-				5,970
78,442	Wentzville					1,899,455	26,641,944.09	3,503,127.26			16,235,137
78,622	Westboro					6,359	-				6,359
78,514	West Alton					21,518	360,572.46				382,090
78,838	West Line					5,445	-				5,445
78,856	Weston					85,689	559,246.40	157,908.13			482,527
78,910	Westphalia					19,212	67,984.53	10,715.24			97,912
78,928	West Plains					607,417	8,510,405.22	713,574.63			5,620,513
79,000	West Sullivan					10,748	250,151.48				210,870
79,054	Westwood	431				15,049	-				15,480
79,090	Wheatland					15,922	226,543.09				129,193
79,126	Wheaton					34,250	103,818.09	4,166.51			108,623
79,180	Wheeling					12,138	-				12,138
79,558	Whiteside					3,104	-				3,104
79,612	Whitewater					5,211	-				5,211
79,756	Wilber Park	654				22,725	35,483.93				23,379
79,820	Wildwood	51,146				1,780,153	2,765,049.90				1,831,300
79,882	Willard					295,839	1,380,981.05	194,977.89			1,198,521
80,026	Williamsville					15,357	33,836.61	15,875.82			54,538
80,098	Willow Springs					109,066	1,466,117.84	374,521.04			1,324,827
80,260	Wilson City					4,680	-				4,680
80,314	Winchester	2,152				74,787	116,743.96				76,939
80,350	Windsor					142,013	677,724.66	86,596.17			576,535
80,380	Windsor Place					15,035	156,357.53				171,392
80,422	Winfield					73,762	332,809.92				299,292
80,512	Winona					55,947	387,835.65				315,124
80,548	Winston					12,139	-				12,139
80,908	Wood Heights					37,145	91,147.50	10,771.04			110,870
80,962	Woodson Terrace	5,777				200,721	1,572,508.31	275,336.85			481,835
81,016	Wooldridge					2,113	-				2,113
							-				-
							-				-
							-				-

See Page 86 for an explanation of footnote references.
(continued from previous page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2023

City Site Code	City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,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,)	Telecomm Service Fees (k)	Total (Memorandum Only)
81,070	Worth	\$				3,220	-				3,220
81,106	Worthington					3,089	-				3,089
81,124	Wright City					207,255	935,317.11				768,886
81,142	Wyaconda					11,022	7,345.93				18,368
81,178	Wyatt					13,138	7,535.66	745.48			21,420
	TOTALS	\$ 1,481,947	44,890	0	3,046,129	203,254,571	2,191,503,724.59	263,990,793.10	54,299,237	166,440	1,400,086,615

Note:

* Fuel tax distribution is not driven by city codes; instead only the city name is used. Therefore, a city code does not currently exist for this city.

- (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 21 for a description of county private car tax.
- (c) See page 10 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See page 12 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 16 for a description of local sales tax.
- (f) See page 16 for a description of local option use tax.
- (g) See page 21 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 collection: 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.
- (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.
- (k) See page 42 for a description of the telecommunication fee and service charge.
- (l) See page 42 for a description of excess traffic fines.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2023

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, 2023**

	Local Sales Tax (a,b)		Local Sales Tax (a,b)		Local Sales Tax (a,b)
District		District		District	
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts	
Adair County Ambulance District	\$ 1,885,523	Ozark County Ambulance District	\$ 408,560	Antonia Fire Protection District	\$ 459,613
Andrew County Ambulance District	589,607	Pettis County Ambulance District	3,922,799	Bourbon County Fire Protection District	154,161
Audrain Ambulance District	1,291,979	Pulaski County Ambulance District	2,429,018	Central Jackson County Fire Protection District	5,745,314
Ava Ambulance District	601,238	Putnam County Ambulance District	24,612	High Ridge Fire Protection District	2,351,975
Barton County Ambulance District	683,808	Randolph County Ambulance District	1,892,454	Hillsboro Fire Protection District	358,508
Barry Lawrence County Ambulance District	1,376,537	Ray County Ambulance District	935,175	Inter City Fire Protection District	163,893
Big River Ambulance District	864,048	Reynolds County Ambulance District	331,587	Lincoln County Fire Protection District 1	2,563,781
Caldwell County Ambulance District	325,669	Ripley County Ambulance District	404,824	Orrick Fire Protection District	51,159
Callaway County Ambulance District	2,560,339	Rock Township Ambulance District	2,857,365	Osage Beach Fire Protection District	1,153,039
Cam-MO Ambulance District	1,123,103	Salt River Ambulance District	257,231	Pleasant Hill Fire Protection District	490,947
Cameron Ambulance District	893,476	Scotland County Ambulance District	317,019	Prairie Township Fire District	117
Carroll County Ambulance District	257,840	South Berry County Ambulance District	1,103,000	Raytown Fire Protection District	859,988
Cedar County Ambulance District	685,584	South Scott County Ambulance District	1,350,245	Rock Comm Fire Protection District	4,763,779
Clark County Ambulance District	457,278	South Howell County Ambulance District	2,403,594	St. Clair Fire Protection District	576,042
Cole Camp Ambulance District	143,916	St. Clair Ambulance District	570,540	Smithville Area Fire Protection District	871,209
Cooper County Ambulance District	591,705	St. James Ambulance District	437,129	SNI Valley Fire Protection District	892,249
Dade County Ambulance District	324,480	St. Francois County Ambulance District	5,148,994	S Metropolitan Fire Protection District	2,036,742
Gerald Area Ambulance District	238,258	Ste. Genevieve County Ambulance District	1,124,798	Southern Stone Fire District	2,735,479
Hermann Area Ambulance District	527,247	Steelville Ambulance District	257,647	Sullivan Fire Protection District	1,424,489
Iron County Ambulance District	566,935	Taney County Ambulance District	5,656,160	Tightwad Fire Protection District	10,795
Joachim Plattin Ambulance District	4,051,004	Tri-County Ambulance District	445,257	Union Fire Protection District	1,545,417
Lewis County Ambulance District	367,557	Union Ambulance District	1,555,294	Total Fire Protection Districts:	\$ <u>29,208,696</u>
Lincoln County Ambulance District	3,606,682	VanFar Ambulance District	165,621	 	
Linn County Ambulance District	780,249	Valle Ambulance District	1,506,499	Hospital Districts	
Madison County Ambulance District	655,500	Warsaw Lincoln Ambulance District	1,002,162	Iron County Hospital District	\$ <u>866,870</u>
Maries Osage Ambulance District	219,652	Washington Area Ambulance District	2,299,776	 	
 		Washington County Ambulance District	<u>1,075,985</u>	Public Library Districts	
Marion County Ambulance District	2,748,520	Windsor Ambulance District	<u>117,121</u>	Caruthersville Municipal Library District	\$ 220,450
Meramec Ambulance District	1,209,421	Total Ambulance Districts:	\$ <u>83,143,709</u>	Cedar County Public Library District	342,600
Mid-Missouri Ambulance District	2,248,510	 		Poplar Bluff Public Library District	<u>1,620,804</u>
Miller County Ambulance District	1,819,867	Emergency Service Districts		Total Public Library Districts	\$ <u>2,183,854</u>
Monroe City Ambulance District	253,039	Christian County EMG Service	\$ 2,882,503	 	
 		Jefferson County EMG Service	11,629,608	Regional Jail Districts	
New Haven Ambulance District	215,404	Lincoln County EMG Seervices	515,016	Daviess/Dekalb RJD	\$ <u>1,480,046</u>
New Madrid County Ambulance District	1,777,251	Macon County EMG Service	726,532	 	
Nodaway County Ambulance District	1,486,228	Moniteau County EMG Service	1,179,341	Regional Recreation District	
Noel T. Adams Ambulance District	665,250	Scott County EMG Services	765,331	Boone County Fairground RRD	\$ <u>12,168</u>
North Crawford County Ambulance District	862,438	Stoddard County EMG Service	691,135	 	
 		 		Tourism Community Districts	
North Jefferson County Ambulance District	1,882,797	Warren County EMG Service	<u>2,201,918</u>	Branson/Lakes Area TCED	\$ <u>9,912,960</u>
North Scott County Ambulance District	752,157	Total Emergency Service Districts:	\$ <u>20,591,383</u>	 	
Oregon County Ambulance District	529,449	 		Zoological Districts	
Osage Ambulance District	456,688			Kansas City Zoological District	\$ <u>22,166,392</u>
Owensville Area Ambulance District	567,013				

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
<i>(continued from previous page)</i>					
Transportation Development Districts		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
39th Street TDD	\$ 1,170,921	Brentwood/Eager TDD	\$	Dierbergs Osage Beach TDD	315,639
71 Highway and 150 Highway TDD	69,930	Briarcliff Parkway Highway 9 TDD	128,340	Discovery Park	41,266
210 Highway TDD	126,894	Bridgeton NWP TDD	114,949	Douglas Square TDD	
212 S Grand TDD	70,616	Broadway Carrie TDD	82,884	Douglas Station TDD	89,707
370 MO Bottom Taussig TDD	267,446	Broadway Fairview TDD	390,650	East Gateway TDD	9,448
501 Olive Transportation Development District	15,857	Broadway Hotel TDD	308,458	East-West Arterial TDD	4,714
620 Market TDD	7,058	CB5421 5975 TDD	191,103	Ehrhardt Properties TDD	60,068
705 Olive	89,372	Centene Plaza TDD	89,049	Elm Grove TDD	45,799
1030 Woodcrest Terrace Dr	36,441	Centennial Railroad TDD	80,548	Euclid Buckingham TDD	17,790
1200 Main South Loop TDD	1,040,012	Centerstate TDD	424,363	Eureka Commerical Park TDD	115,667
1225 Washington TDD	36,240	Cheshire TDD	85,197	Eureka Old Town TDD	64,834
1717 Market Place TDD	167,151	Chesterfield Valley TDD	3,464,787	Farris Family TDD	131,121
1831/2000 Sidney Street TDD	57,396	City Hospital Laundry TDD	40,696	Fenton Crossing TDD	
2118 Chouteau TDD	22,197	City Hospital Powerhouse		Finley River TDD	57,951
10700 Pear Tree Lane TDD		City Foundry TDD	318,423	Fourth Street TDD	
12796 Manchester Road TDD		Clarkson Kehr Mill TDD	158,978	Francis Place TDD	215,804
Adams Farm TDD	1,693,263	College Station TDD	29,085	Fulton South Business 54 TDD	63,513
Arnold Retail Corr TDD	3,646,345	Columbia Mall TDD	696,737	Glenstone and East Kearney TDD	135,487
Ballpark Village TDD	400,583	Commons of Hazel Hill TDD	8,517	Gravois Bluffs TDD	1,770
Ballwin Town Center TDD	110,152	Conley Road TDD	3,236,311	Grindstone Plaza TDD	796,829
Belton-Cass Regional TDD	1,237,163	Cornerstone Pointe TDD	95,995	Hampton/Berthold TDD	44,579
Belton Raymore Inter TDD	314	Country Club Plaza TDD	2,290,385	Hanley Eager Road TDD	583,479
Belton Town Centre TDD	1,233,251	Crackerneck Creek TDD	588,492	Hanley Road Corridor TDD	6,953,772
Big Bend Crossing TDD		Creeside TDD	147,923	Hanley Station TDD	86,926
Big Cedar TDD	99,773	Cross Creek TDD	48,662	Harrisonville Brookhart	93,642
Blue Ridge Town Centre TDD	20,356	Crestwood Point TDD		Harrisonville Market PL A TDD	195,609
Boonville Riverfront TDD	55,521	Crown TDD	24,266	Harrisonville Market PL B TDD	159,114
Boscherts Landing TDD	61,687	Crowne Plaza TDD	2,137	Harrisonville Towne Center TDD	191,533
Bowman TDD	5,126	Dardenne Town Square TDD	370,879	Harry Truman Drive TDD	0
Branson Landing TDD	1,621,229	Des Peres Corners TDD	527,156	Hawk Ridge TDD	1,904,200
Brentwood Blvd/Clayton Rd		Dierbergs Des Peres TDD	336,974	Hawthorne Development TDD	738,784

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
Highlands TDD	\$ 85,469	Mark Twain Mall TDD	\$ 815,150	Poplar Bluff Regional TDD	\$ 4,534,944
Highway 21 TDD	41,884	Market at McKnight 1 TDD	154,595	Prewitt Point TDD	988,456
Highway 61/State Highway U TDD		Meadows TDD	430,813	Railway Exchange Building TDD	
Highway 71 and 291 Partner Prog. TDD	1,528,448	Megan Shoppes TDD	149,133	Raintree Lake Village TDD	85,093
Highway 141/67 TDD	70,430	Meramec Sta and Highway 141 TDD	226,096	Raintree North TDD	167,997
Highway 367 and Parker Road TDD	24,380	Merchants Laclede TDD		Raytown Highway 350 TDD	84,771
Horseshoe Bend Ped TDD	147,834	Mexico Road TDD	106,205	Residence Inn St. Louis Downtown TDD	50,642
Hubach Hill Road & North Cass Parkway TDD		MidAmerica Crossings TDD	15,823	Ridgecrest TDD	35,911
Hutchings Farm TDD	55,022	Mid Rivers North TDD	179,519	Rock Bridge Center TDD	435,296
I-44 and Highway 47 Triangle TDD	146,714	Missouri Bottom Road TDD	61,402	Salt Lick Road TDD	
I-49 & 275th Street TDD		Move Rolla Regional TDD	4,198,909	Seven Trails Drive TDD	81,073
I-70 and Adams Dairy Parkway TDD		Neosho TDD	850,411	Shawneetown Acres TDD	34,822
I-470 and 350 TDD	75	New Longview TDD	299,939	Shoal Creek Pky/N Oak TRF	57,278
I-470 Western Gateway TDD	2,142,034	Newco TDD	644,668	Shoppes at Cross Keys TDD	888,735
Inter St Plaza N Town Village TDD	922,856	North Outer Forty TDD	286,377	Shoppes at Hilltop TDD	49,366
Junction TDD	44,542	Northwoods TDD	15,771	Shoppes at Stadium TDD	756,697
Kansas City Main Street Rail TDD	20,654,601	Oak Grove TDD	492,506	Shoppes Old Webster TDD	60,272
KC Downtown Streetcar TDD	92,280	OHM Woodson Terrace TDD	29,052	South K TDD	
Kingsmill TDD		Old Dorsett Road TDD	139,785	Southtown TDD	177,987
Koch Plaza TDD	98,811	Olive Boulevard TDD	1,854	South Manchester TDD	
Lake of the Woods TDD	130,725	Olive Graeser TDD	95,717	St. Ann City Wide TDD	1,951,774
Laurel TDD	91,022	Osage Station TDD	15,193	St. Charles Riverfront TDD	273,845
Liberty Commons TDD Liberty	514,906	Ozark Centre TDD	1,572,569	St. Charles Rock Road TDD	772,987
Lighthouse ST Louis TDD	43,637	Park Hills TDD	39,701	St. Joseph Gateway TDD	2,342
Lind Litz TDD	245,813	Park Plaza TDD	638,955	St. John Crossing TDD	
Lindbergh E Concord TDD		Parkville Commons TDD	558,709	St. John's Church Road TDD	513,970
Loop Trolley TDD	880,163	Pershall Road TDD	23,234	St. Louis Convention Center Hotel TDD	468,585
Lormil Heights TDD		Platte County MO S 1 TDD	1,097,647	St. Louis Food Hub TDD	
Lucas and Hunt Chandler TDD	13,527	Platte County MO S II TDD	293,749	Stadium Corridor A TDD	439,788
M150 and 135th Street TDD	880,123	Platte Valley Plaza TDD	61,069	Station Plaza TDD	71,145
Magnolia TDD	71,678			Stone Ridge TDD	983,110
Manchester Highlands TDD	1,520,014				

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	County Stock (b,d)
<i>(continued from previous page)</i>					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		School Districts	
Streets of West Pryor TDD	\$ 113,785	Wentzville III TDD	\$ 336,694	Brentwood School District	\$
Strother Interchange TDD	13	Wentzville Parkway 1 TDD		Center School District	513,289
Toad Cove Complex TDD		Westport Plaza TDD	334,920	Columbia Board of Education	678,154
Toad Cove Resort TDD		Winghaven TDD	214,011	Francis Howell School	24,141
Tower TDD	16,992			Ferguson-Florissant School District	29,107
Town and Country Cross TDD	815,459			Jefferson City School District	8,233,875
Town and Country Village TDD	42,894			Kansas City School District	2,321,160
Tracy Highlands TDD				Parkway School District	1,287,879
Tremont Square TDD	241,736			Pattonville School	151,245
Truman Boulevard TDD	4,356			Rockwood School District	4,529
Truman's Marketplace TDD	143,788	Total Transportation Develop. Districts:	\$ <u>103,531,923</u>	Springfield R-12 School District	<u>29,728</u>
Tuileries Plaza TDD	338,739	(Total Memorandum Only)			
Union Station TDD	762,025			Total School Districts:	\$ <u>13,273,107</u>
University Place TDD	8,433			(Total Memorandum Only)	
US Hwy 36 Int 72 Corr TDD	6,743				
US Hwy 50/63 Cityview TDD	760,688				
US Hwy 65 Truman Dam TDD	55,823				
Washington Avenue TDD	8,958				
Wentzville TDD	497,045				
Wentzville II TDD	157,108				

(continued on next page)

See page 98 for an explanation of footnote references.

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	County Site Code	District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	
(continued from previous page)										
Community Improvement Districts					Community Improvement Districts (Continued)					
CID001	3 Trails Village CID	\$			CID359	1111 Grand CID	\$	92,421	588	93,010
CID349	9 Highway Corridor CID	162,777	4,868	167,645	CID130	1133 Washington Ave CID	1,866	602	2,468	
CID378	9th and Central CID		206	206	CID416	1200 Main South Loop CID	733,843	16,828	750,670	
CID387	12th Street Heritage CID	67,753	11,129	78,882	CID029	1201 Washington CID	6,716	4,153	10,869	
CID331	12th and Wyandotte CID	501,246	4,199	505,445	CID133	1225 Washington CID	36,240	2,390	38,630	
CID420	13 82 CID	32,938	1,219	34,158	CID204	1601 S. Jefferson CID	33,605	233	33,838	
CID350	14th and Market CID	1,605,232	15,215	1,620,447	CID452	1645 Kearney Road CID		1,287	1,287	
CID323	23rd and Sterling CID	132,762		132,762	CID345	1705 Broadway CID	51,200		51,200	
CID289	25 North Central CID	15,540	3,134	18,674	CID396	1707 Locust CID			0	
CID437	31 Street CID		446	446	CID267	1831/2000 Sidney Street	57,396	8,565	65,961	
CID459	32nd Street Place CID	1,348,424		1,348,424	CID028	2017 Chouteau CID		195	195	
CID003	39th Street CID	201,952	5,085	207,036	CID441	2019 Grand Center CID	122,795		122,795	
CID504	46th and Wornall 1 CID		370	370	CID285	2317 Belt CID	57,676		57,676	
CID505	46th and Wornall 2 CID		370	370	CID278	2350 South Grand CID		457	457	
CID318	51st & Oak CID	403,260	4,615	407,875	CID466	4325 Butler Hill Road CID		1,213	1,213	
CID064	58 Highway Regional Market CID	161,861	3,160	165,021	CID253	4840 CID	176,454	18,001	194,455	
CID054	63 Bypass CID	74,053	2,920	76,973	CID257	5050 Main CID	43,630	1,020	44,650	
CID307	76 Entertainment CID	5,373,944	107,150	5,481,094	CID427	7730 Bonhomme CID	153,497	1,986	155,483	
CID389	89th and State Line CID			0	CID073	8750 Manchester Road CID	60,305	3,446	63,751	
CID205	210 Highway CID	126,894		126,894	CID292	10100 Watson Road CID				
CID322	211th Street CID	4,758		4,758	CID220	10700 Pear Tree Lane CID		2,442	2,442	
CID221	212 S. Grand CID	70,616	7,970	78,586	CID482	10895 West Florissant DIC		174	174	
CID355	501 Olive Community Improvement District	15,930	322	16,252	CID269	Adie/St. Charles Rock Road CID	49,471	1,153	50,624	
CID384	501 South Main Street CID	47,510		47,510	CID319	Affton Plaza CID	142,159		142,159	
CID371	510 Rangeline CID			0	CID035	Airport Plaza CID	74,269		74,269	
CID030	620 Market CID	7,058	7,663	14,721	CID446	Ambassador Building CID	3,856	4,394	8,251	
CID312	705 Olive CID	89,372	5,525	94,897	CID079	American Center CID	31,388		31,388	
CID367	740 NW Blue Parkway CID		217	217	CID063	Antioch Center CID	671,817		671,817	
CID405	801 Westport Road CID	6,407	726	7,133	CID347	Arrowhead CID	209,557	2,818	212,375	
CID128	840 E Taylor CID	73,202	3,722	76,924	CID316	Arrowhead Centre CID			0	
CID256	901 South 291 CID			0	CID360	Auto Plaza CID	27,928	6,261	34,189	
CID357	1030 Woodcrest Terrace Drive CID	36,641	5,592	42,232	CID145	Ballpark Village CID	400,583	20,386	420,969	
CID129	1100 Washington Ave CID	141	688	829	CID348	Ballparks of the Ozarks CID				

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)									
Community Improvement Districts (Continued)					Community Improvement Districts (Continued)				
CID335	Baltimore Commons CID	\$ 0	5,830	5,830	CID074	Chambers West Florissant CID	\$ 43,898	386	44,283
CID197	Bear Creek CID	533,446		533,446	CID472	Chapel Ridge CID	359,972	830	360,803
CID310	Beck Road & Belt Highway CID	0	870	870	CID187	Cheshire Annex CID	44,311	10,006	54,317
CID072	Belleau CID	117,154	60,840	177,994	CID181	Cheshire CID	40,886	2,395	43,281
CID320	Berkeley Northpark CID	1,518	20,764	22,282	CID231	Chesterfield Blue Valley	1,251,064	50,921	1,301,986
CID249	Big Cedar CID	100,581	102	100,683	CID353	Cherokee Street Community Improvement District	284,882	19,524	304,406
CID024	Big Spring Plaza CID	61,125	17,136	78,262	CID432	Chouteau Avenue Corridor CID	951	313	1,264
CID171	Biltmore East CID	127,427	5,753	133,180	CID168	Chouteau Crossing CID	107,034	1,671	108,705
CID173	Black Mountain CID	58,775		58,775	CID443	City Foundry CID	318,423	10,134	328,557
CID489	Bloomfield Crossing CID		134	134	CID188	City Hospital Powerhouse			0
CID122	Blue Jay Crossing CID	206,325	2,205	208,530	CID137	City Hospital RPA2 PHASE 1 CID	40,696	2,108	42,804
CID224	Blue Parkway & Colbern Road	13,292		13,292	CID038	College Station CID	29,791		29,791
CID406	Bogey Hills Plaza CID	636,470		636,470	CID219	Colonial Marketplace CID	348,333		348,333
CID005	Branson Hills CID	1,309,110		1,309,110	CID148	Commercial St CID	74,922	2,784	77,706
CID042	Branson Hills Infrastructure Facilities CID	60,186		60,186	CID185	Cook Crossings CID	266,008		266,008
CID226	Brentwood Blvd/Clayton Rd		491	491	CID069	Cozens MLK Grand CID	43,849	6,623	50,472
CID338	Brentwood Center N/S CID	373,302		373,302	CID230	Crackerneck Center CID	81,461		81,461
CID270	Bridgeton NWP CID	114,949	7,321	122,269	CID395	Creekside CID	147,923		147,923
CID097	Bridgewood Plaza CID	53,573		53,573	CID328	Creekwood Commons CID	172,701	3,161	175,862
CID487	Brighton Creek Commons CID		3,661	3,661	CID048	Crestwood Square CID	89,089	5,619	94,708
CID012	Brookside CID	445,307	18,884	464,191	CID013	Crossings CID	104,802	18,142	122,944
CID321	Broadway Area CID	441,113		441,113	CID362	Crossings at Richmond Heights CID	130,502	964	131,467
CID040	Broadway Hotel CID	308,458	10,714	319,172	CID170	Crossroads Shopping Center CID	143,109	620	143,728
CID015	Bryan Road CID	44,959	1,234	46,193	CID388	Crown CID	24,266		24,266
CID131	Brywood Centre CID	286,948	20,677	307,625	CID162	Crowne Plaza CID	2,137		2,137
CID294	Business Loop CID	288,239	26,720	314,959	CID214	Cupples Station Bldg 9		2,623	2,623
CID008	Caledonia CID	15,549	10,277	25,826	CID151	CWE Business CID	954,141	47,111	1,001,252
CID380	Cape Dogwood CID	67,422	3,102	70,524	CID229	Daniele CID	46,515	386	46,900
CID251	Capital Mall CID	735,521	24,812	760,334	CID271	Deerbrook Marketplace CID	106,325	492	106,817
CID274	Carrie Ave CID			0	CID216	Deer Creek Center CID	353,433	4,791	358,224
CID465	Cedar Creek CID	82,374	213	82,587	CID246	Delmar/Delcrest CID			0

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
<i>(continued from previous page)</i>									
Community Improvement Districts (Continued)					Community Improvement Districts (Continued)				
CID401	Dickey Bub CID	\$	138	138	CID288	Forsyth Associates CID	\$	116,521	116,521
CID176	Ditzler CID		3,060	3,060	CID273	Forum Plaza CID	295,502	9,961	305,463
CID194	Downtown CID	806,549	28,782	835,331	CID112	Fountain Lakes Commerce Center North CID	38,093	1,904	39,997
CID457	Downtown Blue Springs CID	61,989		61,989	CID265	Fountain Plaza CID	163,480	53,857	217,337
CID266	Downtown Cape Girardeau	266,400		266,400	CID094	Fountains CID	49,689		49,689
CID240	Downtown Excelsior SPGS	52,797	1,753	54,551	CID127	Foxwood Village CID	28,520		28,520
CID268	Downtown Lee's Summit CID	584,713	26,008	610,721	CID127	Frankie Martins Garden CID	4,551		4,551
CID478	Downtown Linden CID	74	8,749	8,824	CID358	Franklin Street Community Improvement District CID		372	372
CID342	Downtown Moberly CID	108,992	2,325	111,316	CID429	Front Street CID			0
CID418	Downtown New Haven CID	3,844	736	4,580	CID369	Galaxy West CID		8,365	8,365
CID051	Downtown Springfield CID	444,383	18,125	462,509	CID435	Galloway CID	46,527	4,756	51,282
CID238	Eagles Landing CID	159,471	5,992	165,464	CID110	Georgian Square CID	77,824	1,855	79,679
CID192	East Ashland Plaza CID	26,266	6,166	32,432	CID361	Glenstone Marketplace CID	218,496	7,694	226,190
CID093	East Hills CID	352,054	23,135	375,189	CID191	Grain Valley Marketplace	414,167	10,764	424,932
CID471	East Lathrop CID	49,561	1,514	51,075	CID480	Grain Valley Mercado CID	12,173	4,802	16,975
CID476	East Main CID	5,907		5,907	CID340	Grand Center Area Two CID	18,170	282	18,452
CID023	East Main & Highway 47 CID	99,224	6,907	106,130	CID016	Grandview Crossing CID	126,449	30,045	156,494
CID247	East Osage CID	387	23	410	CID419	Grandview Gateway Shops CID	34,990	342	35,333
CID311	Edgewood Farms CID	163,694	9,315	173,009	CID385	Grandview Village CID	38,672	275	38,947
CID402	Electric Park CID	58,557	21,663	80,220	CID243	Grant Center CID	45,067	1,655	46,722
CID283	Ellisville Marketplace	138,769	4,139	142,908	CID343	Green Trails CID	52,484		52,484
CID208	Ellsinore Herren Ave CID	5,662		5,662	CID182	Greenview CID	31,623		31,623
CID041	Elm and 370 CID	47,782	36,103	83,885	CID102	Grove CID	405,992	28,015	434,007
CID474	Elm Street Corridor CID	39,483		39,483	CID138	Hadley Dean Building CID			0
CID186	Elms Hotel CID	118,288		118,288	CID279	Hadley Township South 2 CID	245,807		245,807
CID425	Englewood CID	41,420	4,769	46,190	CID183	Hail Ridge CID			0
CID412	EQH Market Street CID			0	CID259	Hampton/Berthold CID	44,579	478	45,057
CID263	Euclid South CID	541,486	34,560	576,046	CID107	Hayti Ventures CID	1,699	233	1,932
CID027	Eureka Pointe CID	45,791		45,791	CID082	Hazelwood Commerce Center CID	147,851	47,135	194,985
CID417	Fairfield Inn CID			0	CID431	Hazelwood Powerplex CID	195,651	4,358	200,009
CID373	Fall Creek CID	130,401	853	131,254	CID464	HIE Richmaond Center CID		218	218
CID180	Flintlock Plaza CID	154,045	6,320	160,365	CID202	High Ridge Commons CID	1,130,455		1,130,455
CID165	Flintlock Shoppes CID	418,832	14,144	432,976	CID190	Highlandville CID	22,477		22,477
CID134	Flori Drive CID	79,583	4,589	84,172	CID277	Highway 50 & Todd George CID	199,667	2,025	201,692
CID475	Forest Park TOD CID		7,392	7,392	CID336	Highway 58 and Dean Avenue CID	66,340	213,599	279,939

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)									
Community Improvement Districts (Continued)					Community Improvement Districts (Continued)				
CID327	Highway 61 CID	68,615	3,638	72,253	CID103	Laclede Landing CID	66,295	5,359	71,654
CID055	Highway 100 CID	19	9,657	9,676	CID306	Lafayette Center CID	341,847		341,847
CID207	Highway 166 CID	34,642		34,642	CID014	Lake Lotawana CID	11,471	15,337	26,808
CID067	Highway 350 CID	654,365	15,871	670,236	CID114	Landing Mall CID	68,174	10,603	78,777
CID163	Highway J and 17th Street CID	23,367		23,367	CID172	Landing River Center CID			0
CID052	Hilltop CID	967,378		967,378	CID092	Langsford Plaza CID	53,372	16,541	69,913
CID297	Hilltop Village Center CID	114,049	9,059	123,108	CID155	Laurel CID	64,593	26,711	91,305
CID026	Historic Downtown Branson CID	687,904	6,628	694,532	CID109	Lebanon Marketplace CID	59,993		59,993
CID454	Historic Downtown Fayette Commercial CID	156,700	5,608	162,308	CID245	Leerjak CID	16,386	230	16,616
CID309	Historic Downtown Liberty Commercial CID	122,434		122,434	CID276	Lemay CID	168,528		168,528
CID444	Historic Kansas City Club CID	161,626	5,343	166,969	CID209	Liberty Commons St. Robert CID	127,058		127,058
CID282	Hope Valley CID	174,674	24,929	199,603	CID286	Liberty Commons Liberty CID	559,662	12,645	572,307
CID075	I-470 CID	577,709		577,709	CID166	Liberty Corners CID	278,952	178	279,130
CID043	Imperial Main CID			0	CID438	Liberty Parkway Plaza CID	43,896	3,392	47,287
CID227	Independence Avenue CID	1,267,427	27,207	1,294,633	CID049	Liberty Triangle CID	163	446	609
CID086	Independence Event Center CID	9,028,178		9,028,178	CID077	Liberty Tri Shop Center CID	208,428	10,773	219,201
CID473	Independence Square CID	98,636		98,636	CID031	Lincoln Crossing CID	176,361	17,111	193,472
CID332	Intercontinental CID	222,574	7,672	230,246	CID372	Lind Litz CID	245,813	2,289	248,102
CID411	Interstate 70 and Blue Ridge Cutoff CID		23	23	CID479	Linden Block 25 CID	74	8,749	8,824
CID032	James River Commons CID	1,873,040	20,422	1,893,463	CID481	Linwood Square Shopping Center CID	39,611	601	40,212
CID149	Jennings Station Road CID			0	CID383	Linwood Shopping Center CID	116,411	3,218	119,629
CID096	Jeter Farm CID	118	633	750	CID045	Logan Estates CID		7,380	7,380
CID404	Junction CID	44,542		44,542	CID039	Loughborough Commons CID	698,592		698,592
CID455	Kansas and Kearney CID		2,043	2,043	CID393	Mackenzie Pointe Center CID	453,719		453,719
CID366	Kansas City Convention Center Headquarters Hotel CID	480,476		480,476	CID252	Magnolia CID	71,678		71,678
CID006	Kansas City International Airport CID	947,986	550,646	1,498,632	CID078	Manchester Ballas CID	2,074,092	57,921	2,132,013
CID062	Kearney West Side CID	72,419		72,419	CID281	Manchester Lindbergh SE CID		141	141
CID241	Kelly Town Plaza CID	13,153	16,692	29,845	CID117	Maple Valley Plaza CID	101,374	14,873	116,247
CID242	Kenrick Plaza CID	649,247	5,170	654,418	CID284	Market at McKnight CID	154,595	4,887	159,482
CID341	Kirkwood Square CID	\$	601	601	CID424	Marketplace 152 CID	71,391		71,391

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)								
Community Improvement Districts (Continued)					Community Improvement Districts (Continued)			
CID334	Marketplace Shopping Center CID	\$ 47,039		47,039	CID313	Northpark Lane CID		904,818
CID460	Markets at Olive CID	776,696	16,427	793,123	CID046	Northwest Area CID	52,169	85,484
CID495	Marriott Lane CID	8,994	1,592	10,585	CID215	Oak Barry CID	1,818	446,306
CID010	Martin City CID	443,452	20,894	464,347	CID250	Oaks at Woods Chapel CID	3,641	71,234
CID235	Mary Mart CID	28,373	5,813	34,185	CID300	O'Fallon Retail Walk CID	7,028	362,015
CID084	Mayfair Plaza CID	48,761	16,368	65,130	CID211	OHM Woodson Terrace Commu	29,052	33,532
CID196	McCroskey Street CID	64,217	17,059	81,276	CID303	Old Dorsett Road CID	139,785	18,646
CID167	McNutt Road Corridor CID	645,539		645,539	CID200	Old Foundation CID	87,310	100,033
CID264	Meadowbrook Village CID	74,044	1,532	75,576	CID125	Old Town Cottleville CID	268,692	21,182
CID203	Metro N Square And Common	198,080	6,767	204,847	CID467	Olivette Gateway CID	61,930	23,647
CID370	Metro North Crossing CID	189,458	12,925	202,383	CID497	Osage Beach Commons CID		1,594
CID099	Midwest Plaza CID	24,136		24,136	CID100	Osage Commercial Area CID	235,932	5,322
CID050	Miner Gateway CID	58,899	13,299	72,198	CID468	Overland Plaza CID	60,488	8,821
CID302	Mineral Area CID	176,834	4,114	180,948	CID308	Ozark Hills CID		865
CID326	Missouri Bottom Road CID	61,402	3,181	64,583	CID234	Ozora CID		0
CID179	Moberly Crossings CID	34,824	7,308	42,132	CID098	Paddock Forest CID	72,185	3,485
CID293	Monett Marketplace CID	52,356		52,356	CID213	Park Pacific CID	21,695	325
CID044	Mountain Farm CID		16,935	16,935	CID374	Parkville Market Place CID		0
CID453	MSP CID		11,787	11,787	CID375	Parkville Market Place 2 CID		0
CID399	New Longview CID	121,930	6,302	128,232	CID033	Parkville Old Towne Market CID	119,431	7,191
CID222	NWP CID	376,362	5,384	381,746	CID057	Peachtree CID	58,125	10,683
CID299	Noland Fashion Square CID	81,063	16,503	97,566	CID195	Peach Tree CID	61,511	
CID275	Noland Road CID	1,938,422		1,938,422	CID451	Peculiar Main Street CID		1,486
CID498	Noland South Shopping Center CID	93,782		93,782	CID002	Performing Arts CID	316,921	36,239
CID120	North 763 CID	45,337		45,337	CID433	Perry Plaza CID	48,937	6,181
CID337	North Baltimore Street CID	219,668		219,668	CID352	Pershing and Grand CID	593,559	30,800
CID414	North Blue Springs CID		3,309	3,309	CID060	Phoenix Center I CID	439,282	4,908
CID223	North Broadway Carrie CID	81,073	2,467	83,540	CID065	Phoenix Center II CID	624,655	
CID198	North County Festival Square	225,435	4,537	229,972	CID439	Pioneer Center CID		685
CID408	North Kansas City Destination Developers CID	66,527	6,758	73,285	CID458	Pioneer Plaza CID	142,434	3,754
CID076	North Oak Village CID	429,538	13,088	442,625	CID365	Pine Tree CID	167,049	
CID059	North Oaks Plaza Shopping Center CID	106,486	2,175	108,661	CID088	Platte City Market CID		1,317
CID413	Northeast Hampton I-44 CID	32,270	11,904	44,174	CID136	Plattner CID	22,501	
CID346	North Haven Center CID		1,963	1,963	CID066	Plaza at Noah's Ark CID	743,286	9,696
CID147	Northmoor Associates CID	\$ 25,152	4,158	29,310	CID225	Plaza East CID	132,107	2,520

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	
Community Improvement Districts (Continued)					Community Improvement Districts (Continued)				
CID034	Plaza on Blvd Jennings CID	167,712	2,547	170,259	CID403	702,998	35,447	738,445	
CID164	Railway Exchange Building CID			0	CID153	76,961		76,961	
CID047	Raintree 150 Center CID	99,363		99,363	CID017	259,827		259,827	
CID351	Ramseur Farm CID		965	965	CID423			0	
CID217	Raymore Galleria CID	104,548		104,548	CID036	153,039	7,231	160,270	
CID178	Raytown Crossing Center CID	95,050	347	95,397	CID272			0	
CID104	Raytown Square CID	182,452	2,542	184,994	CID426		16,519	16,519	
CID105	Red Bridge CID			0	CID258	151,001	9,954	160,956	
CID305	Red Bridge Shopping Center CID	161,502	1,947	163,448	CID126	1,364,585	10,390	1,374,975	
CID007	Residence Inn Downtown/St. Louis CID	50,642	34,291	84,932	CID445	20,144	485	20,629	
CID022	Richardson Crossing CID	41,839	1,681	43,520	CID091	385,402	7,022	392,424	
CID484	Ridge at Ward Branch CID		1,686	1,686	CID456	462,118	3,567	465,685	
CID261	Ridgecrest CID	35,911	34,698	70,610	CID011	42,397	21,783	64,180	
CID295	Ritter Plaza CID	71,840	1,933	73,773	CID330	149,460	3,426	152,887	
CID135	Riverfront Hotel CID	476,553	718	477,271	CID009	273,845	70,480	344,325	
CID315	Riverside Gateway Crossing	144,402	7,378	151,780	CID237	197,992	6,675	204,667	
CID447	Riverside Horizons CID		104,053	104,053	CID193	87,926		87,926	
CID450	Riverside Red X CID	276,317	11,796	288,112	CID262	468,585		468,585	
CID095	Rogers Plaza CID	191,000	315	191,315	CID376	570,089		570,089	
CID440	Romanelli Shops CID	86,243	220	86,463	CID397	86,816	1,667	88,483	
CID169	Rt. 141 Marshall Road CID		29	29	CID296		254	254	
CID070	Sappington Square CID			0	CID317	115,179	2,263	117,442	
CID290	SCZ Development District Inc. CID	20,462		20,462	CID218			0	
CID491	SGF Sports CID		1,905	1,905	CID025	309,084	9,234	318,318	
CID398	Shawneetown Acres CID	34,822	481	35,303	CID118	18,738		18,738	
CID248	Shoppes at Kearney CID	495,405	13,398	508,804	CID392	341,599	6,386	347,985	
CID394	Shoppes at Warrenton CID	216,690	1,164	217,854	CID115		0	0	
CID339	Shoppes of Mid Rivers CID	795,434	7,145	802,579	CID116	234,499	4,442	238,940	
CID494	Shoppes at Sunset Hills CID		1,632	1,632	CID087	666,920	44,046	710,967	
CID058	Shops on Blue Parkway CID	134,472	7,180	141,653	CID236	26,160		26,160	
CID175	Shops at James River CID	110,927		110,927	CID111	44,286	2,989	47,275	
CID113	Skelly CID	61,989	12,390	74,379	CID407	779,248		779,248	
CID422	Smithville Commons CID	389,686	6,354	396,040	CID386	377,082	3,778	380,860	
CID463	Soccer Stadium CID		12,752	12,752	CID386	52,907	1,256	54,163	
CID090	Soda Fountain Square CID	21,254	5,820	27,075	CID232	161,104		161,104	

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE TAX
DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	
(continued from previous page)									
Community Improvement Districts (Continued)					Community Improvement Districts (Continued)				
CID089	Sunrise Farms CID	379	2,339	2,719	CID021	Victoria Crossings CID	8,319	7,338	15,658
CID382	Sunset Plaza CID	31,376	158	31,533	CID177	Viking Conference Center CID	128,887	4,055	132,942
CID344	Sycamore Street CID		182	182	CID377	Village of Grain Valley CID			0
CID144	Syndicate Trust CID	3,295	2,304	5,599	CID415	Village Square CID	16,160	7,658	23,818
CID400	TCMH CID	134,886		134,886	CID280	Villages CID	275,931	4,815	280,746
CID210	Telegraph Crossing North	68,102	29,893	97,996	CID206	Vintage Plaza CID	204,042	1,177	205,219
CID255	The Commons CID	89,012		89,012	CID119	Waldo CID	726,726	31,143	757,869
CID379	The Crossing CID		65	65	CID146	Waterbury Storm Water CID	1,428	43	1,471
CID287	Tiffany Landing CID	27,313	703	28,016	CID390	Ward Parkway Plaza CID		177	177
CID500	Tiffany Square East CID		201	201	CID184	Ward Parkway Shop Center CID	1,881,318	106,275	1,987,593
CID020	Tori Pines Commons CID	4,977	14,003	18,980	CID368	Warrenton Commons CID	136,563	5,483	142,046
CID152	Town and Country Village CID	42,894	6,862	49,756	CID018	Watson-Laclede Station Road CID	62,699		62,699
CID083	Town Plaza CID	232,392	10,932	243,324	CID461	Watson Plaza CID	194,702	1,875	196,577
CID228	Troost Avenue CID	307,944	8,522	316,467	CID314	Watts Mill CID	105,781	40,123	145,904
CID244	Truman's Marketplace CID	431,365		431,365	CID409	Wentzville Bend CID	35,131	10,308	45,438
CID106	Truman Road CID	139,563	7,567	147,131	CID019	Wentzville Bluffs CID	213,092	2,347	215,439
CID085	Truman Village CID	509	7,330	7,839	CID410	Wentzville Parkway Regional CID	5,603,531	175,145	5,778,676
CID363	Tucker and Cass CID		31	31	CID239	West Clay Extension CID	499,790		499,790
CID298	Tuscany Village Project 1	55,117	2,701	57,818	CID291	West Pearce CID			0
CID201	Twin City Mall CID	149,679		149,679	CID156	Westgate CID	69,918		69,918
CID354	Twin Creeks Center CID	416,509		416,509	CID004	Westport CID	1,052,338	33,110	1,085,448
CID448	Twin Creeks Village West CID		13,954	13,954	CID301	Westport Plaza 1 CID	334,920	113,484	448,404
CID304	TXRH CID	58,145	560	58,704	CID364	Westport Plaza II CID	474,703	459	475,163
CID436	US 36 and Bob F Griffin Road CID	195,291	7,080	202,371	CID324	White Oak CID	428,171	12,893	441,064
CID053	Union CID		3,214	3,214	CID154	Wilson Creek Market Place CID	1,971	11,360	13,330
CID233	Union Station CID	753,292	5,598	758,890	CID108	Windsor Place CID	64,319	789	65,108
CID329	Uptown CID	83,957	2,060	86,017	CID391	Wornall Village CID	123,713	17,953	141,667
CID381	Valley View CID		2,647	2,647	CID356	Y Belton Two Community Improvement District			0
CID124	Veteran's Memorial Parkway CID	54,296	2,240	56,535	CID199	Y Highway Market Place	271,052	9,671	280,723
CID068	Viaduct Commercial Area CID			0	CID056	Zumbehl Road/Hwy 94 CID	43,408	20,971	64,379

See page 98 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2023**

County Site Code	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)		District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
	(continued from previous page)								
	Community Improvement Districts (Continued)					Port Improvement Districts			
CID496	Zumbehl Rd CID		2,085	2,085	PID2	Kansas City, MO District 1 PID	\$ 42,436	6,973	49,409
					PID3	Kansas City, MO District 2 PID	42,005	49,955	91,960
					PID4	Kansas City MO District 3 PID	87,001	2,600	89,601
					PID5	Kansas City MO District 4 PID	38,017	9,083	47,099
					PID1	Kansas City MO District 5 PID	0	1,266	1,266
						Kansas City MO District 7 PID	0	101	101
						St. Louis County PID	126,396		126,396
	Total Community Improvement Districts (Total Memoandum Only)	\$ 102,223,981	4,213,263	106,437,245		Total Port Improvement Districts: (Total Memorandum Only)	\$ 335,855	69,977	405,832
		102,223,981		106,437,245					405,832
		0		0		District Totals by Tax Type: (Totals Memorandum Only)			0
						Local Sales Tax:	\$ 375,657,838		
						Local Option Use Tax:	4,283,239.94		
						County Stock Tax:	13,273,107		
						District Totals:	\$ 393,214,185		
							393,214,185		0

- (a) See page 16 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 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.
- (c) See page 16 for a description of local option use tax.
- (d) See page 10 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, 2023

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, 2023 AND 2022

	(in thousands of dollars)					(in thousands of dollars)				
	2023					2022				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 35,250	35,250	1,057	31,286	2,907	32,654	34,055	969	29,219	3,867
Expense and Equipment	10,977	10,977	329	8,928	1,720	4,889	5,322	147	2,773	2,402
Postage	4,468	4,763	134	5,029	-400	4,195	4,195	126	6,432	-2,363
Tax Integrated System	7,500	7,500		7,292	208	7,500	7,500		6,990	510
County Stock Insurance	136	136		76	60	136	136		79	57
Debt Offset Tax Credits	150	300		194	106	150	150		141	9
Emblem Use Fee Distribution	34	34		19	15	34	34		19	15
Fees to Counties and Collection Agency Fees	2,900	2,900		1,401	1,499	3,100	3,100		2,215	885
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		27	173					0
Refunds for Overpayment of Tax	1,684,000	1,684,000		1,593,581	90,419	1,684,000	1,684,000		1,336,569	347,431
Rolling Stock Tax Credit	200	200	6	0	194					0
General Fund Total	\$ 1,746,027	1,746,472	1,532	1,648,039	96,901	1,736,870	1,738,704	1,248	1,384,643	352,813
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 31	31		21	10	28	28		11	17
Expense and Equipment	1,463	1,463		922	541	1,463	1,463		943	520
Child Enforcement Collections Fund Total	\$ 1,494	1,494	0	943	551	1,491	1,491	0	954	537
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 715	715		652	63	616	616		584	32
Expense and Equipment	8	8		1	7	8	8		3	5
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 724	724	0	654	70	625	625	0	588	37
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,339	1,339		1,037	302	1,339	1,339		580	759
Debt Offset Escrow Fund Total	\$ 1,339	1,339	0	1,037	302	1,339	1,339	0	580	759

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022

	(in thousands of dollars)					(in thousands of dollars)				
	2023					2022				
	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)										
DEPARTMENT OF REVENUE FEDERAL FUND (0132)										
Personal Service	\$ 310	310		132	178	288	296		124	172
Expense and Equipment	3,842	3,842		1,595	2,247	3,842	3,842		1,604	2,238
Department of Revenue Federal Fund Total	\$ 4,152	4,152	0	1,727	2,425	4,130	4,138	0	1,728	2,410
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
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
Department of Revenue Specialty Plate Fund Total	\$ 27	27	0	0	27	27	27	0	0	27
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11	11		1	10	11	11		1	10
Fair Share Fund Total	\$ 11	11	0	1	10	11	11	0	1	10
FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0619)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 35	35		25	10	35	35			35
Federal and Other Funds Total	\$ 35	35	0	25	10	35	35	0	0	35

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022

	(in thousands of dollars)					(in thousands of dollars)				
	2023					2022				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<i>(continued from previous page)</i>										
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 64	64		62	2	57	57	2	54	1
Expense and Equipment	4	4		1	3	4	4		2	2
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		1	124	125	125		21	104
Health Initiatives Fund Total	\$ 198	198	0	69	129	191	191	2	82	107
INCOME TAX DESIGNATIONS (0428, 0429, 0494, 0700-0716, 0959)										
Income Tax Designations Distributions	\$ 50	50		32	18	26	26		23	3
Income Tax Designations Fund Total	\$ 50	50	0	32	18	26	26	0	23	3
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		2	48	50	50		3	47
Distributions of Funds Accruing to the Motor Fuel Tax Fund	244,208	262,208		252,088	10,120	195,000	215,830		204,900	10,930
Motor Fuel Tax Fund Total	\$ 244,258	262,258	0	252,090	10,168	195,050	215,880	0	204,903	10,977
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 745	745		625	120	683	683		599	84
Expense and Equipment	274	274		89	185	274	274		211	63
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		3	2	5	5		2	3
Motor Vehicle Commission Fund Total	\$ 1,068	1,068	0	761	307	1,006	1,006	0	856	150

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022

	(in thousands of dollars)					(in thousands of dollars)				
	2023					2022				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
<i>(continued from previous page)</i>										
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 43	43		37	6	37	37		33	4
Expense and Equipment	3	3		1	2	3	3		1	2
Petroleum Inspection Fund Total	\$ 46	46	0	38	8	40	40	0	34	6
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 34	34		34	0	30	30		26	4
Expense and Equipment	1	1		1	0	4	4		1	3
Petroleum Storage Tank Insurance Fund Total	\$ 35	35	0	35	0	34	34	0	27	7
PORT AUTHORITY AIM ZONE FUND (0583)										
Port Aim Zones	\$ 500	2,149		255	1,894	500	500		500	0
Petroleum Storage Tank Insurance Fund Total	\$ 500	2,149	0	255	1,894	500	500	0	500	0
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 9,802	9,802	294	9,160	348	8,375	8,997	251	7,922	824
Expense and Equipment	5,451	5,706	164	4,902	640	4,849	5,075	145	3,925	1,005
Postage	2,306	2,465	69	2,396	0	2,171	2,171	65	2,297	-191
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,200	1,200		845	355	1,200	1,200		594	606
Refunds of Motor Fuel Tax	38,231	38,231		10,378	27,853	14,814	15,041		9,146	5,895
State Highways and Transportation Department Fund Total	\$ 56,990	57,404	527	27,681	29,196	31,409	32,484	461	23,884	8,139

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2023 AND 2022**

	(in thousands of dollars)					(in thousands of dollars)				
	2023					2022				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25	25		1	24	25	25		2	23
State School Money Fund Total	<u>\$ 25</u>	<u>25</u>	<u>0</u>	<u>1</u>	<u>24</u>	<u>25</u>	<u>25</u>	<u>0</u>	<u>2</u>	<u>23</u>
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 47	47			47	44	44			44
Expense and Equipment	3	3			3	3	3			3
Tobacco Control Enforcement Fund Total	<u>\$ 50</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>47</u>	<u>47</u>	<u>0</u>	<u>0</u>	<u>47</u>
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		15	1,985	2,000	2,000		22	1,978
Workers' Compensation Fund Total	<u>\$ 2,000</u>	<u>2,000</u>	<u>0</u>	<u>15</u>	<u>1,985</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>22</u>	<u>1,978</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 2,059,029</u>	<u>2,079,537</u>	<u>2,059</u>	<u>1,933,403</u>	<u>144,075</u>	<u>1,974,856</u>	<u>1,998,603</u>	<u>1,711</u>	<u>1,618,827</u>	<u>378,065</u>

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

(in thousands of dollars)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Travel	\$ 197	78	35	125	179	144	151	197	197	195
Fuel and Utilities										
Supplies	12,164	12,955	10,820	11,962	10,265	11,532	12,958	12,506	12,059	11,765
Professional Development	362	411	326	486	528	433	371	396	340	319
Communication Services and Supplies	615	803	680	574	641	615	643	710	700	718
Professional Services	11,108	11,278	13,520	14,831	14,491	13,351	14,834	16,298	16,273	34,392
Maintenance and Repair Services	758	472	1,143	548	621	226	233	287	281	236
Computer Equipment	5,929	120	5	80	327	61	1	258	53	283
Office Equipment	364	139	54	94	170	100	537	118	298	453
Other Equipment	129	22	351	57	389	694	206	265	779	491
Property\Lease\Rental	7	9	11	16	124	50	12	6	11	11
Other Expenses	27	22	24	16	41	26	9	6	5	4
Total	<u>\$ 31,660</u>	<u>\$ 26,309</u>	<u>\$ 26,969</u>	<u>28,789</u>	<u>27,776</u>	<u>27,232</u>	<u>29,955</u>	<u>31,047</u>	<u>30,996</u>	<u>48,867</u>

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2014-2023**

(in thousands of dollars)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Administration Division										
Personal Service	\$ 4,416	3,958	3,873	3,991	3,546	3,519	3,475	3,340	3,338	3,234
Expense and Equipment	<u>10,381</u>	<u>11,690</u>	<u>9,361</u>	<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>
Total	\$ <u>14,797</u>	<u>15,648</u>	<u>13,234</u>	<u>13,553</u>	<u>14,478</u>	<u>14,811</u>	<u>14,833</u>	<u>14,908</u>	<u>15,238</u>	<u>14,733</u>
Legal Services Division										
Personal Service	\$ 4,909	4,575	4,513	4,538	3,943	3,976	4,100	3,953	3,814	3,755
Expense and Equipment	<u>317</u>	<u>238</u>	<u>270</u>	<u>311</u>	<u>348</u>	<u>344</u>	<u>325</u>	<u>326</u>	<u>334</u>	<u>406</u>
Total	\$ <u>5,226</u>	<u>4,813</u>	<u>4,783</u>	<u>4,849</u>	<u>4,291</u>	<u>4,320</u>	<u>4,425</u>	<u>4,279</u>	<u>4,148</u>	<u>4,161</u>
Motor Vehicle and Driver Licensing Division										
Personal Service	\$ 10,754	9,291	9,495	9,296	8,971	8,794	8,830	8,473	8,484	8,174
Expense and Equipment	<u>5,824</u>	<u>5,142</u>	<u>5,344</u>	<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>
Total	\$ <u>16,578</u>	<u>14,433</u>	<u>14,839</u>	<u>16,058</u>	<u>13,433</u>	<u>13,955</u>	<u>14,482</u>	<u>14,342</u>	<u>14,076</u>	<u>14,063</u>
Taxation Division										
Personal Service	\$ 21,929	18,582	19,936	19,437	20,679	20,485	20,592	20,478	20,400	21,465
Expense and Equipment	7,392	1,046	2,082	1,679	1,856	1,358	1,892	1,974	1,511	1,592
Tax Integrated System	7,292	6,990	7,491	7,488	7,639	6,288	7,473	7,903	8,293	25,835
Fees to Counties and Collection Agency Fees	1,401	2,197	2,216	2,776	2,274	2,431	2,768	2,926	2,952	3,223
Payment of Fees to Counties for Liens	27	18	5	5	59	152	281	275	264	273
Multistate Tax Commission Dues	<u>206</u>	<u>206</u>	<u>200</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>150</u>	<u>150</u>
Total	\$ <u>38,247</u>	<u>29,039</u>	<u>31,930</u>	<u>31,591</u>	<u>32,713</u>	<u>30,920</u>	<u>33,212</u>	<u>33,762</u>	<u>33,570</u>	<u>52,538</u>
Total Personal Service	\$ 42,008	36,406	37,817	37,262	37,139	36,774	36,997	36,244	36,036	36,628
Total Expense and Equipment	<u>32,840</u>	<u>27,527</u>	<u>26,969</u>	<u>28,789</u>	<u>27,776</u>	<u>27,232</u>	<u>29,955</u>	<u>31,047</u>	<u>30,996</u>	<u>48,867</u>
TOTAL EXPENDITURES	\$ <u>74,848</u>	<u>63,933</u>	<u>64,786</u>	<u>66,051</u>	<u>64,915</u>	<u>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

(in thousands of dollars)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund (0101)	\$ 54,170	46,743	46,743	47,935	46,886	45,969	48,784	48,933	48,921	66,960
Child Support Enforcement Collections Fund (0169)	943	990	990	1,050	1,236	1,292	1,329	1,366	1,357	1,494
Conservation Commission Fund (0609)	654	609	609	545	500	502	517	569	564	534
Department of Revenue Federal Fund (0132)	1,727	1,820	1,820	1,978	2,349	2,400	2,472	2,533	2,503	2,846
Department of Revenue Information Fund (0619)										
Department of Revenue Specialty Plate (0775)		1	1							
Health Initiatives Fund (0275)	68	60	60	60	49	53	54	58	54	50
Motor Vehicle Commission Fund (0588)	758	815	815	942	684	663	686	781	605	397
Petroleum Inspection Fund (0662)	38	32	32	33	16	27	28	29	24	23
Petroleum Storage Tank Insurance Fund (0585)	34	28	28	27	28	28	27	26	26	24
State Highways and Transportation Department Fund (0644)	16,458	13,679	13,679	13,478	13,164	13,072	13,055	12,996	12,978	13,153
Tobacco Control Enforcement Fund (984)		9	9	3	3					14
Total	\$ <u>74,850</u>	<u>64,786</u>	<u>64,786</u>	<u>66,051</u>	<u>64,915</u>	<u>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2014 - 2023)**

(in thousands of dollars)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Refunds for Overpayment of Tax	\$ 1,593,580	1,336,569	1,480,064	1,262,829	1,346,643	1,435,055	1,415,657	1,404,699	1,222,501	1,278,422
Appropriated Tax Credits							291	363		
County Stock Insurance Tax	76	79	130	128	125	121	115	114	103	82
Refunds for Aviation Trust Fund	1	3	4	1	4	3	2	6	6	20
Distribution of Funds Accruing to the Motor Fuel Tax Fund	252,089	204,900	180,807	185,423	188,981	188,109	188,000	185,676	185,263	178,451
Distribution of Income Tax Check-offs	23	25	28	27	23	25	26	36	35	33
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	845	594	617	531	453	401	474	448	404	850
Refunds of Tobacco and Cigarette Tax	1	23	28	21	16		39	20	21	50
Refunds of Motor Fuel Tax	10,378	9,146	13,544	11,245	11,827	11,283	14,702	10,047	10,578	9,119
Refunds of Fees Credited to Motor Vehicle Commission Fund			3		18	3	2	4	4	3
Refunds-Overpayment and Errors of the Workers' Compensation Fund	15	22	143	411	251	52	267	309	118	66
Refunds-Federal and Other Funds	4	2		2	6					14
Refunds-Debt Offset	1,037	580	1,075	1,110	561	1,164	1,042	907	823	866
Debt Offset Tax Credits	194	141	96	13	69	82	146	69	66	99
Refunds of Specialty Plates								5	5	
Rolling Stock Tax Credit				194						
Distribution of Emblem Use Fee	19	19	26	20	1	1	1	1	1	1
Total Program Specific Distributions	\$ 1,858,262	1,552,103	1,676,565	1,461,955	1,548,978	1,636,299	1,620,764	1,602,704	1,419,928	1,468,076

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2023

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



FUND DESCRIPTIONS

STATE FUND DESCRIPTIONS

General Revenue Fund (Fund 0101)

The General Revenue Fund (Fund 0101) is established in Section 33.543, RSMo, and is the state of Missouri's primary operating fund. Individual and corporate income tax and the state general sales tax are the primary sources of funding received.

Antiterrorism Fund (Fund 0759)

The Antiterrorism Fund (Fund 0759), is established by Section 41.033, RSMo, and authorized per Section 301.3123, RSMo, to collect a \$25 fee paid by applicants wishing to receive a "Fight Terrorism" license plate. The Fund can receive these \$25 donations, private donations and grants as well as any appropriation by the General Assembly. The Missouri Office of Homeland Security uses money from the Fund for antiterrorism activities.

Aviation Trust Fund (Fund 0952)

The Aviation Trust Fund (Fund 0952), is established under Section 155.090, RSMo, and is authorized by Section 155.080, RSMo, to collect a nine cents (\$0.09) per gallon 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 (Fund 0621)

The Blind Pension Fund (Fund 0621), is established by Article III, Section 38(a) of the Missouri Constitution, to collect 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. Money in the Fund is used to pay pensions to the blind.

Blindness Education, Screening, and Treatment Program Fund (Fund 0892)

The Blindness Education, Screening, and Treatment Program Fund (Fund 0892), is established by Section 209.015, RSMo, and used by the Department of Health and Senior Services to education the public on eye disease and blindness awareness. Per Section 301.020, RSMo, an applicant may donate \$1 dollar to the Fund when they register their motor vehicle. Per Section 302.171, RSMo, an applicant may donate \$1 or more to the Fund when they apply for or renew their driver license.

Brain Injury Fund (Fund 0742)

The Brain Injury Fund (Fund 0742), established by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases, as well as federal grants, private donations and other money designated for the Fund. The Department of Health and Senior Services uses the money collected for the purpose of transition and integration of medical, social and educational services or activities to enable individuals with traumatic brain injury and their families to live in the community.

FUND DESCRIPTIONS

Child Support Enforcement Fund (Fund 0169)

The Child Support Enforcement Fund (Fund 0169), established 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.

Childhood Lead Testing Fund (Fund 0899)

The Childhood Lead Testing Fund (Fund 0899), established under Section 701.345, RSMo, for the purpose of supporting childhood lead testing programs. The Department of Health and Senior Services uses the money for the administration of childhood lead programs including the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management. Per Section 143.1006, RSMo, the Fund can receive from individuals or corporations entitled to a tax refund, a donation of \$1 dollar or more of their refund. The person entitled to a refund can designate on their tax return an amount to be sent to the Fund instead of being issued as a refund. The Fund can also receive appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources.

Children's Trust Fund (Fund 0694)

The Children's Trust Fund (Fund 0694), established in Section 210.173, RSMo, is authorized by Section 451.151, RSMo, to receive 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 43.1000, RSMo. The Fund is used to support the Children's Trust Fund Board and their mission to prevent child abuse and neglect.

Circuit Courts Escrow Fund (Fund 0718)

The Circuit Courts Escrow Fund (Fund 0718), 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 (Fund 0609)

The Conservation Commission Fund (Fund 0609), is authorized by Article IV, Section 43(a), Constitution of Missouri, to receive one-eighth of 1 percent of sales/use tax collections for the purpose of control, management, restoration, conservation and regulation of the bird, fish, game, forestry, and wildlife resources of this state.

Crime Victims' Compensation Fund (Fund 0681)

The Crime Victims' Compensation Fund (Fund 0681), established and 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

FUND DESCRIPTIONS

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 (Fund 0591) 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 (Fund 0671)

The Criminal Record System Fund (Fund 0671), establishes and 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 (Fund 0753)

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 (Fund 0132)

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 (Fund 0619)

The Department of Revenue Information Fund (Fund 0619), as authorized by Sections 32.067, 181.100 and 610.026, RSMo, receives fees that a 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 (Fund 0644) annually. Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue Fund.

Department of Revenue Specialty Plate Fund (Fund 0775)

The Department of Revenue Specialty Plate Fund (Fund 0775), established and authorized by Section 301.3150, RSMo, to receive application fees to defray the Department's cost for issuing, developing, and programming specialty plates.

FUND DESCRIPTIONS

Department of Revenue Warrant Intercept Fund (Fund 9997)

The Department of Revenue Warrant Intercept Fund (Fund 9997), 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 (Fund 0913)

The Deputy Sheriff Salary Supplementation Fund (Fund 0913), established in Section 57.278, RSMo, and authorized by Sections 57.278 and 57.280, RSMo, receives fees that sheriffs' charge for the service of any summons, writ, subpoena or other order of the court. The money in the Fund is used to supplement the salaries and employee benefits of county deputy sheriffs'.

DNA Profiling Analysis Fund (Fund 0772)

The DNA Profiling Analysis Fund (Fund 0772), established and 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 (Fund 0852)

The Domestic Relations Resolution Fund (Fund 0852), established in Section 452.554, RSMo and 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. The Fund is used to reimburse local judicial circuits for the cost associated with the implementation of alternative dispute resolution programs.

Elderly Home-Delivered Meals Trust Fund (Fund 0296)

The Elderly Home-Delivered Meals Trust Fund (Fund 0296), establishes and authorized by Section 143.1002, RSMo, receives contributions of \$2 or more that taxpayers designate on their income tax returns. An individual or corporation entitled to a tax refund may designate a portion of their refund due for credit to this fund. Section 198.067, RSMo authorizes twenty-five percent of fees collected from nursing homes found guilty of violations under Chapter 198 to be deposited into the Fund.

Fair Share Fund (Fund 0687)

The Fair Share Fund (Fund 0687), established and authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes). The money in the Fund is transferred to the State School Money Fund (Fund 0616) for distribution to schools per Section 163.031, RSMo.

Federal Surplus Property (Fund 0407)

The Federal Surplus Property Fund (Fund 0407), as authorized by Section 34.032, RSMo, receives proceeds from the Department's vendor for recycling the Department's confidential records.

FUND DESCRIPTIONS

Foster Care and Adoptive Parents Recruitment and Retention Fund (Fund 0979)

The Foster Care and Adoptive Parents Recruitment and Retention Fund (Fund 0979), created in Section 453.600, RSMo, and authorized by Sections 453.600 and 143.1015, RSMo, to receive 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 (Fund 0286)

The Gaming Commission Fund (Fund 0286), established by Section 313.835, RSMo, and authorized by Sections 313.820 and 313.835, RSMo, to receive 50 percent of the \$2 admission fee that the Department collects from gaming boats for each person embarking on an excursion gambling boat. The remaining 50 percent of the collections is transferred to the home dock city or county.

Gaming Proceeds For Education Fund (#0285)

The Gaming Proceeds for Education Fund (Fund 0285), established and authorized by Section 313.822, RSMo, to receive 90 percent of the collections of a 21 percent tax on the adjusted gross gaming receipts of gambling boats. The remaining 10 percent of the collections is transferred to the home dock city or county.

Grade Crossing Safety Account Fund (Fund 0290)

The Grade Crossing Safety Account Fund (Fund 0290), is established and authorized by Section 389.612, RSMo, to receive 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.

Hazardous Waste Fund (Fund 0676)

The Hazardous Waste Fund (Fund 0676), established in Section 260.391, RSMo, and 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. The Fund also receives payments from hazardous waste permit and license fees, generator fees and taxes, penalties, interest, federal funds, gifts, bequests, and donations. The funding is used to clean up hazardous waste sites.

Health Initiatives Fund (Fund 0275)

The Health Initiatives Fund (Fund 0275), established in Section 191.831, RSMo, and authorized by Sections 149.015 and 149.160, RSMo, to receive 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. Money in the Fund is used to fund new programs and initiatives promoting good health. The Department receives appropriations from the fund.

FUND DESCRIPTIONS

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 (Fund 0284)

The Independent Living Center Fund (Fund 0284), established in Section 178.653, RSMo, and authorized by Section 488.5332, RSMo, to receive 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. Money in the Fund is used to help establish and maintain independent living centers.

Insurance Dedicated Fund (Fund 0566)

The Insurance Dedicated Fund (Fund 0566), established in Section 374.150, RSMo, and authorized by Sections 374.150, 379.1326 and 379.1412, RSMo, to receive 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 Revenue Fund. Money in the Fund is used by the Department of Commerce and Insurance to regulate the insurance industry.

Juvenile Justice Preservation Fund (Fund 0739)

The Juvenile Justice Preservation Fund (Fund 0739), established and authorized by Section 211.435, RSMo, to receive 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.

Kansas City Regional Law Enforcement Memorial Foundation Fund (Fund 0428)

The Kansas City Regional Law Enforcement Memorial Foundation Fund (Fund 0428), established and authorized by Section 143.1028, RSMo, is to receive contributions that individuals or corporations designate on income tax returns. It also can receive gifts or donations. The money in the Fund is used to help cover the costs of the KC law enforcement memorial.

FUND DESCRIPTIONS

Local Records Preservation Fund (Fund 0577)

The Local Records Preservation Fund (Fund 0577), 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.

Martin Luther King, Jr. State Celebration Commission Fund (Fund 0438)

The Martin Luther King, Jr. State Celebration Commission Fund (Fund 0438), 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 (Fund 0590)

The Missouri CASA (Court-Appointed Special Advocate) Fund (Fund 0590), established in Section 476.777, RSMo, and 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. The Fund can receive gifts, contributions, grants, bequests and other aid from federal, private or other sources. The money in the Fund is used to help CASA programs with start-up funding.

Missouri Housing Trust Fund (Fund 0254)

The Missouri Housing Trust Fund (Fund 0254), established in Section 215.034, RSMo, and authorized by Section 59.319, RSMo, to receive a \$3 user fee that county recorders of deeds charge for the recording of any instrument. Additionally, the Fund may receive grants, gifts, bequests and any money from the state or federal government. Money in the Fund is used to support affordable housing programs and projects.

Missouri Land Survey Fund (Fund 0668)

The State Land Survey Program Fund (Fund 0668), established and authorized by Section 59.319, RSMo, to receive 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The money in the Fund is used to help preserve survey records.

Missouri Military Family Relief Fund (Fund 0719)

The Missouri Military Family Relief Fund (Fund 0719), is established in Section 41.218, RSMo, and is authorized by Section 143.1004, RSMo, to receive contributions from individuals or corporations that designate their tax refund on their income tax returns. The Fund can also receive gifts, donations, appropriations, transfers, and bequests. The money in the Fund is used by the Adjutant General to make 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 (Fund 0494)

The Missouri National Guard Foundation Fund (Fund 0494), is established and authorized by Section 143.1027, RSMo, to receive contributions from individuals or corporations that designate their tax refund

FUND DESCRIPTIONS

on their income tax returns. The Fund can also receive gifts, donations, appropriations, transfers, and bequests. The money in the Fund is distributed to the Missouri National Guard Foundation.

Missouri National Guard Trust Fund (Fund 0900)

The Missouri National Guard Trust Fund (Fund 0900), as established in Section 41.214, RSMo, and is authorized by Sections 41.214, 41.958, and 143.1003, RSMo, to receive contributions from individuals or corporations that designate their tax refund on their income tax returns. The Fund can also receive gifts, donations, appropriations, transfers, and bequests. The money in the Fund can be used by the Adjutant General to provide the appropriate uniformed honor detail to attend and render the appropriate services or 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 (Fund 0680)

The Missouri Office of Prosecution Services Fund (Fund 0680), is established and authorized in Section 56.765, RSMo, to receive one-half of the 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 from \$1 to \$5 effective August 28, 2019. The remaining one-half is paid to the county. 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 One State Community College Training Fund – Unknown at this time

The Missouri One Start Community College Training Fund is established in Section 620.809. Starting July 1, 2023, this Fund is replacing the individual Missouri One Start Community College Job Retention Training Fund and the Missouri One Start Community College New Jobs Training Funds which are eliminated. The Fund is to receive all new and retained job credits as well as gifts, contributions, grants and bequests received from federal, private or other sources. Money in the Fund is to be used to fund job training programs.

Missouri One Start Community College Job Retention Training Fund (Fund 0717)

The Missouri One Start Community College Job Retention Training Fund (Fund 0717), is established and authorized by Section 620.809, RSMo, to receive 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. This Fund is to expire on June 30, 2023.

Missouri One Start Community College New Jobs Training Fund (Fund 0563)

The Missouri One Start Community College New Jobs Training Fund (Fund 0563), is established and 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. This Fund is to expire on June 30, 2023.

FUND DESCRIPTIONS

Missouri Public Health Services (Fund 0298)

The Missouri Public Health Services Fund (Fund 0298), is established in Section 192.900, RSMo, and is authorized by Section 301.3084, RSMo, to receive a \$25 contribution from an applicant requesting a “Breast Cancer Awareness” license plate. Money in the Fund is used to support breast cancer awareness activities conducted by the Department of Health and Senior Services.

Missouri State Coroners’ Training Fund (Fund 0846)

The Missouri State Coroners’ Training Fund (Fund 0846), is established and authorized by Section 58.208, RSMo, to receive a \$1 fee collected for issuing death certificates. Moneys in the Fund is used by the Missouri Coroners’ and Medical Examiners Association for in-state training, equipment and supplies.

Missouri Veterans’ Health and Care Fund (Fund 0606)

The Missouri Veterans’ Health and Care Fund (Fund 0606), is established by Article XIV, Section 1 of the Constitution of Missouri, to receive a four percent tax levied upon the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state. Money in the Fund is used to support enforcement of medical marijuana laws.

MODEX Fund (Fund 0867)

The MODEX Fund (Fund 0867), is established and authorized by Section 488.5320, RSMo, to receive 50 percent of charges from cases disposed of by a violations bureau. The remaining 50 percent is deposited into the Inmate Security Fund of the county where the violation occurred. The Peace Officers Standards and Training Commission uses the money for the operational and expansion costs of the Missouri Data Exchange (MODEX) system.

Motor Fuel Tax Fund (Fund 0673)

The Motor Fuel Tax Fund (Fund 0673), is established and authorized by Section 142.345, RSMo. It is an account that receives all motor fuel tax collections until they can be distributed per statutes and the Constitution. After processing of the motor fuel returns, the money in the Fund is disbursed 73% to the State Road Fund (Fund 0320), 12% to Cities and 15% to Counties.

Motor Vehicle Commission Fund (Fund 0588)

The Motor Vehicle Commission Fund (Fund 0588), is established and authorized by Section 301.560, RSMo, to receive fees that the Department collects from manufacturers, motor vehicle dealers, and boat dealers.

Motorcycle Safety Trust Fund (Fund 0246)

The Motorcycle Safety Trust Fund (Fund 0246), established and authorized by Section 302.137, RSMo, to receive 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

FUND DESCRIPTIONS

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

Organ Donor Program Fund (Fund 0824)

The Organ Donor Program Fund (Fund 0824), established in Section 194.0297, RSMo, and authorized by Sections 301.020 and 302.171, RSMo, to receive 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.

Parks Sales Tax Fund (Fund 0613)

The Parks Sales Tax Fund (Fund 0613), is established by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, to receive 50 percent of the one-tenth of 1 percent sales and use tax and motor vehicle sales tax collections. The money in the Funds is to be used by the Department of Natural Resources through the division responsible for the State park system for the acquisition, development, maintenance and operation of state parks and state historic sites.

Peace Officer Standards and Training Commission Fund (Fund 0281)

The Peace Officer Standards and Training Commission Fund (Fund 0281), established in Section 590.178, RSMo, and authorized by Section 488.5336, RSMo, to receive a \$1 surcharge from all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state. The money in the Fund is to be used for training of law enforcement employees.

Pediatric Cancer Trust Fund (Fund 0959)

The Pediatric Cancer Trust Fund (Fund 0959), established and authorized by Section 143.1026, RSMo, to receive 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 (Fund 0662)

The Petroleum Inspection Fund (Fund 0662), established and authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The money in the Fund is used to cover the expenses of the inspections.

Petroleum Storage Tank Insurance Fund (Fund 0585)

The Petroleum Storage Tank Insurance Fund (Fund 0585), established and authorized by Section 319.129, RSMo, receives fees that the Department collects from owners and operators of underground and aboveground storage tanks.

FUND DESCRIPTIONS

Port Authority Aim Zone Fund (Fund 0583)

The Port Authority AIM Zone Fund (Fund 0583), established and authorized by Section 68.075, RSMo, receives 50 percent of state tax withholdings on new jobs within a port authority approved AIM zone after development or redevelopment has commenced. The money in the Fund can be used to cover the infrastructure improvement projects performed at the ports.

Putative Father Registry Fund (Fund 0780)

The Putative Father Registry Fund (Fund 0780), established by Sections 192.016, RSMo, and authorized by Section 453.020, RSMo, to receive a \$50 filing fee imposed on individuals petitioning for adoption. Money in the Fund is to be used by the Department of Health and Senior Services to help establish paternity and raise awareness of the responsibilities of being a parent.

School Building Revolving Fund (Fund 0279)

The School Building Revolving Fund (Fund 0279), established by Section 166.300 and authorized by Sections 166.131, RSMo, to receive collections of forfeitures for any breach of penal law collected by county treasurers. Money in the Fund is to be used to help schools with up-front funding for the lease or purchase of school buildings.

School District Trust Fund (Fund 0688)

The School District Trust Fund (Fund 0688), is established and authorized by Section 144.701, RSMo, to receive the education "Proposition C" sales and use tax collections. This money is distributed to school districts for the payment of teacher salaries.

Services to Victims Fund (Fund 0592)

The Services to Victims Fund (Fund 0592), is established in Section 595.100, RSMo. Sections 595.045 authorizes the Fund to receive 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 (Fund 0614)

The Soil and Water Sales Tax Fund (Fund 0614), is established by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, to receive 50 percent of the one-tenth of 1 percent sales and use tax and motor vehicle sales tax collections. The money in the Funds is to be used for the saving of the soil and water of this state for the conservation of the productive power of Missouri agricultural land.

FUND DESCRIPTIONS

Soldiers Memorial Military Museum in St. Louis Fund (Fund 0429)

The Soldiers Memorial Military Museum in St. Louis Fund (Fund 0429), is established and authorized by Section 143.1029, RSMo, to receive contributions that taxpayers designate on their income tax return. The money in the Fund is used for funding the operations of the Soldiers Memorial Military Museum.

Solid Waste Management Fund (Fund 0570)

The Solid Waste Management Fund (Fund 0570), established in Section 260.330 and authorized by Section 260.273, RSMo, to receive 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. The Fund also receives funding from landfill fees and fees from transfer stations. The money in the Fund is used to abate the volume of scrap tire and to help dispose of solid waste.

Spinal Cord Injury Fund (Fund 0578)

The Spinal Cord Injury Fund (Fund 0578), is established and authorized by Section 304.027, RSMo, to receive 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. The Fund can receive federal grants, private donations and other money. The money in the Fund is used to advance the research of spinal cord injury.

State Forensic Laboratory Fund (Fund 0591)

The State Forensic Laboratory Fund (Fund 0591), is established and authorized by Section 595.045, RSMo, to receive 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 579, 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. Money in the Fund is used to defray the expenses of the crime laboratories.

State Highways and Transportation Department Fund (Fund 0644)

The State Highways and Transportation Department Fund (fund 0644), is established and authorized by Section 226.200, RSMo, to receive collections derived from highway users as an incident to their use or right to use the highways of the state.

State Legal Expense Fund (Fund 0692)

The State Legal Expense Fund (Fund 0692), is established and authorized by Section 105.711, RSMo, to receive transfers from the General Revenue, Conservation, and Transportation funds for claims against state departments or employees. The Department of Revenue receives an appropriation from this Fund. The Fund is used to pay final judgements against state employees and departments rendered by a court of competent jurisdiction.

FUND DESCRIPTIONS

State Road Bond Fund (Fund 0319)

The State Road Bond Fund (Fund 0319), as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives 50 percent of the motor vehicle sales taxes.

State Road Fund (Fund 0320)

The State Road Fund (Fund 0320), 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 sales taxes upon motor vehicles, trailers, and motor fuel.

State School Money Fund (Fund 0616)

The State School Money Fund (Fund 0616), is established in Section 166.051, RSMo, and is authorized by Section 149.065, RSMo, to receive 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 deposited by Section 149.065, RSMo, and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

State Transportation Fund (Fund 0675)

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 (Fund 0270)

The Statewide Court Automation Fund (Fund 0270), is established in Section 476.055 and is authorized by Sections 476.055 and 488.027, RSMo, to receive 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 an \$8 fee that is 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. This Fund can also receive gifts, contributions, devises, bequests, and grants and is used to support the court automation system called Casenet.

Targeted Industrial Manufacturing Enhancement Zone Fund (Fund 0604)

The Targeted Industrial Manufacturing Enhancement Zone (TIME ZONE) Fund (Fund 0604), is established and authorized by Section 620.2250, RSMo, to receive 50 percent of state tax withholdings on new jobs within an approved TIME ZONE after development or redevelopment has commenced. The money in the Fund can be used to cover the infrastructure improvement projects performed in the zone.

Tobacco Control Special Fund (Fund 0984)

The Tobacco Control Special Fund (Fund 0984), is established and authorized by Section 196.1035, RSMo, to receive court orders of any profits, gains, gross receipts, or other benefits from violations of Section

FUND DESCRIPTIONS

196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department of Revenue receives appropriations from this Fund.

Veterans Trust Fund (Fund 0579)

The Veterans Trust Fund (Fund 0579), as established in Section 42.135, RSMo, and authorized by Sections 42.135 and 143.1001, to receive 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.

Water Patrol Division Fund (Fund 0400)

The Water Patrol Division Fund (Fund 0400), is established in Section 306.185, RSMo, and is authorized by Section 306.030, RSMo, to receive marine registration fees in excess of \$1 million annually. The Department of Revenue deposits the first \$1 million into the General Revenue Fund. Prior to July 1, 2019, the first \$2 million dollars collected were deposited into the General Revenue Fund. Money in the Fund is used to pay training expenses and equipment expenses of the Water Patrol Division.

Workers' Compensation Fund (Fund 0652)

The Workers' Compensation Fund (Fund 0652), 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.

Workers Memorial Fund (Fund 0895)

The Workers Memorial Fund (Fund 0895), is established in Section 8.900, RSMo, and authorized by Sections 8.900 and 143.1025, RSMo, to receive 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 (Fund 0993)

The World War I Memorial Trust Fund (Fund 0993), is established and authorized by Section 301.3033, RSMo, to receive 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.

FUND DESCRIPTIONS

NON-STATE FUND DESCRIPTIONS

Bankruptcy Clearing Fund

The Bankruptcy Clearing Fund (Fund 8510) 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.

County and Other Miscellaneous Non-State Funds

The County and Other Miscellaneous Non-State Fund (Fund 8507) is a combination of the following taxes and fees that are awaiting distribution to counties:

- **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 (Fund 0621) and a 1 percent collection fee is transferred to the General Revenue Fund (Fund 0101). The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.
- **Statutory County Recorder's Fees**
As created and 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

FUND DESCRIPTIONS

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 Fund (Fund 8506) is a combination of the following taxes and fees awaiting distribution to agricultural organizations:

- **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 (Fund 0406). 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 (Fund 0823) as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

Excess Traffic and Other Miscellaneous Fines Fund

The Excess Traffic and Other Miscellaneous Fines Fund (Fund 8513) is a combination of the following fines awaiting distribution to school districts:

- **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 created and authorized by Section 454.533, RSMo, the Family Support Trust Fund (Fund 8509) receives funds collected from individuals with child support obligations and distributes those funds to the custodial parent.

FUND DESCRIPTIONS

Financial Institutions Tax Fund

The Financial Institutions Tax Fund (Fund 8503), as created and authorized by Chapter 148, RSMo receives 98 percent of the tax on the net income of financial institutions including banks, savings & loans, credit unions and credit or loan businesses. The Department disburses this money to the counties. The remaining 2 percent remains in the state's General Revenue Fund (Fund 0101).

The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.320, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

Integrated Tax System Split Payment

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

Missouri 911 Service Trust Fund

The Missouri 911 Service Trust Fund (Fund 8515), created and authorized by Section 190.420, RSMo, and authorized by Sections 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 (Fund 8508) 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.

FUND DESCRIPTIONS

- **International Registration Plan**
The MoDOT collects license fees due to other jurisdictions as authorized by Section 301.277, RSMo.

Motor Fuel Tax and Bond Fund

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the Department transfers the state taxes and fees to the State Treasurer and distributes the local taxes and fees to political subdivisions monthly.

The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Sections 142.851 and 142.884, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

Motor Vehicle Local Sales Tax Fund

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Department at the contracted agent offices. The Department transfers this money to the Sales and Use Non-State Tax Fund and Motor Fuel Tax and Bond Fund for distribution to the political subdivisions and to the appropriate state funds.

The Department implemented remote deposit for the contracted agent offices. Daily contract agent office deposits are consolidated to a central E-deposit collection account 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

SALES AND USE NON-STATE TAX FUND

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

- **Local Option Use Tax**
The Department receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.
- **Local Sales Tax**
The Department receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.
- **Suspense Holding**
The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2023

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, 2023**

Name of Fund or Source	Balance June 30, 2022	Receipts	Expenditures	Balance June 30, 2023 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 285,348	95,248	120,914	259,682	Cash	249,751
Animal Waste Treatment System Loan Program	563,003	30,793	273,342	320,453	Cash	309,013
Beginning Farmer Loan Program	67,292	34,214	15,824	85,682	Cash	101,584
Agricultural Product Utilization Contributor Tax Credit Program	365,373	5,649,978	5,057,527	957,824	Cash	4,674,305
Family Farm Breeding Livestock Loan Program	25,285	5,644	1,688	29,240	Cash	29,240
Qualified Beef Tax Credit Program	0			0	Cash	
MAESTRO (ARRA)	50,564	345	7,340	43,569	Cash	43,568
Meat Processing Facility Investment Tax Credit Act	45,621	345	2,171	43,795	Cash	59,484
Value-Added Escrow	819,662	1,695,374	2,443,903	71,133	Cash	671,133
Down Payment Loan Program	206,733	970,538	820,620	356,651	Cash	355,968
Show-Me Entrepreneurial Grants for Agriculture (SEGA)	0	2,914,140	318,885	2,595,254	Cash	2,595,254
Biofuel Infrastructure Program	217,373	99	139,678	77,794	Cash	77,795
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 503,116	745,444	944,178	304,382	Checking Account	304,382
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 11,979,039	43,882,046	46,093,687	9,767,398	Cash	9,767,398
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 723,186,000	482,656,000	540,462,000	665,380,000	Cash, TI, Rec, Eq, Pre Exp, Bldg	2,204,500,000
MTC General	11,427,038	2,405,807	77,580	13,755,266	Cash	13,755,266
SSBCI Investment Income 1.0 Program	314,138	5,684,737	5,998,875	(0)	Cash	(0)
SSBCI Investment Income 2.0 Program	0	26,869,323	787,247	26,082,076	Cash	26,082,076
Industrial Development and Reserve Fund	36,677,895	3,385,944	(2,487,289)	37,216,550	Cash, TI, Rec, Eq, Pre Exp, Bldg	37,216,550
Infrastructure Development Fund	76,894,818	8,378,080	(4,877,058)	80,395,840	Cash, TI, Rec, Eq, Pre Exp, Bldg	80,395,840
National Geospatial Intelligence Agency (NGA)	1,145,610	105,000	587,202	666,408	Cash	666,408
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 733,403	245,992	7,694	971,701	Investment	1,039,774
Student and Activities Fund	60,303	11,757	15,273	56,788	Cash	56,788
ATU - Audiology Training Unit	386,374	64,104	318,617	131,861	Cash	131,861
Missouri School for the Blind:						
Trust Fund	9,781,303	2,434,046	1,906,598	10,308,752	Investment	17,365,152
Activities Fund	26,689	58,564	56,827	28,425	Cash	28,426
Student Fund	2,108	6,414	6,487	2,035	Cash	2,035
Handicapped Children's Trust Fund	6,969	1,546	1,262	7,253	Investment	10,418

See page 134 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

Name of Fund or Source	Balance June 30, 2022	Receipts	Expenditures	Balance June 30, 2023 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
(continued):						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 88,142	306,787	308,251	86,678	Checking Account	86,678
Missouri DECA	58,683	1,484,987	1,335,245	208,425	Checking Account	208,425
Missouri Collegiate DECA	17,824	11,009	11,158	17,675	Checking Account	17,675
Missouri FBLA	259,828			259,828	Cash, CD	259,828
Missouri FBLA-PBL Professional Division	7,803	20	15	7,808	Checking Account	7,808
Missouri HOSA	164,385	179,227	173,226	170,387	Checking Account	170,387
Missouri PBL	7,499	10	7,509	(0)	Checking Account	(0)
Missouri Skills USA	660,482			660,482	Cash, CD	660,482
Missouri Technology Student Association	68,037			68,037	Cash	68,037
Young Farmers	61,515			61,515	Cash, CD	61,515
Missouri FFA	1,810,816			1,810,816	Cash, CD, TI, Other	1,810,816
Missouri FFA-PAS	11,357.00			11,357	Cash	11,357
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
						\$9,412,224.74
						\$58,996,702.90
						\$437,038.81
						\$0.00
						\$828,127.76
					Cash & Invest, Rec, Accrd Invest Inc,	\$1,015,934
					G/C/R, Inv, Prepays, Cont to Mosers,	\$11,075,004.80
					Pro Coll Def Mosers	\$12,174,909
						\$14,291,318.10
						\$96,184.61
					Cash & Invest, Rec, G/C/R, Prepays,	\$7,217,936.95
					CIP	\$6,965.59
						\$196,678
						\$52,586,047.50
						\$522,852.77
					Cash & Invest, Rec, G/C/R, Prepays,	\$712,437.12
					CIP	\$5,099.39
						\$1,889,652
						(\$51,073.20)
						\$21,082.79
						(\$738.15)
					Cash & Inv, Rec, Notes Rec, Accr Invest	\$1,591,722
					Inc, Stud Loan Rec, G/C/R-Fed'l Govt	\$1,545,752
						(\$8,056,257)
						\$545,261.90
					Cash, Invest, Rec, Prepays, CIP	\$0
						\$1,060,809
						\$14,291,318.10
						\$96,184.61
						\$7,217,936.95
						\$6,965.59
						\$196,678
						\$52,586,047.50
						\$522,852.77
						\$712,437.12
						\$5,099.39
						\$1,889,652
						(\$51,073.20)
						\$21,082.79
						(\$738.15)
					Cash & Inv, Rec, Notes Rec, Accr Invest	\$1,591,722
					Inc, Stud Loan Rec, G/C/R-Fed'l Govt	\$1,545,752
						(\$8,056,257)
						\$545,261.90
					Cash, Invest, Rec, Prepays, CIP	\$0
						\$1,060,809
						\$14,291,318.10
						\$96,184.61
						\$7,217,936.95
						\$6,965.59
						\$196,678
						\$52,586,047.50
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					Cash & Inv, Rec, Notes Rec, Accr Invest	\$1,591,722
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						(\$51,073.20)
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					Cash & Inv, Rec, Notes Rec, Accr Invest	\$1,591,722
					Inc, Stud Loan Rec, G/C/R-Fed'l Govt	\$1,545,752
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						\$1,060,809
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						\$196,678
						\$52,586,047.50
						\$522,852.77
						\$712,437.12
						\$5,099.39
						\$1,889,652
						(\$51,073.20)
						\$21,082.79
						(\$738.15)
					Cash & Inv, Rec, Notes Rec, Accr Invest	\$1,591,722
					Inc, Stud Loan Rec, G/C/R-Fed'l Govt	\$1,545,752
						(\$8,056,257)
						\$545,261.90
					Cash, Invest, Rec, Prepays, CIP	\$0
						\$1,060,809
						\$14,291,318.10
						\$96,184.61
						\$7,217,936.95
						\$6,965.59
						\$196,678
						\$52,586,047.50
						\$522,852.77
						\$712,437.12
						\$5,099.39
						\$1,889,652
						(\$51,073.20)
						\$21,082.79
						(\$738.15)
					Cash & Inv, Rec, Notes Rec, Accr Invest	\$1,591,722

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

Name of Fund or Source	Balance June 30, 2022	Receipts	Expenditures	Balance June 30, 2023 (a)	Type of Asset (b)	Asset Value
Other Revenues				0	Cash	0
Current Funds - Restricted:					Cash & Equivalents	(41,964)
Federal Grants	(40,976)	13,342,585	13,343,573	(41,964)	Cash, Rec	1,532,724
Other Gifts, Grants, and Contracts	1,514,321	3,106,535	3,088,132	1,532,724	Cash & Equivalents	1,532,724
Auxiliary Enterprises	(982,965)	5,176,109	5,285,086	(1,091,942)	Cash & Equivalents	(1,091,942)
Loan Fund	44,465		1,600	42,865	Cash, Rec	42,865
Endowment	1,897,714	28,981	1,033,464	893,231	Cash, Rec	893,231
Plant	25,141,070	1,580,896	999,808	25,722,158	Cash & invest & Fixed Assets	25,722,158
<u>Lincoln University:</u>						
General Fund	\$ 55,245,281	31,425,199	41,192,958	45,477,522	Cash, TI, Rec, Inv, Pre Exp	24,219,573
Other Post Employment Benefits (OPEB)	(42,392,630)			(42,392,630)	TI	(42,392,630)
Auxiliary Services	4,604,098	6,176,482	6,131,204	4,649,375	Cash, TI, Rec	4,657,803
Agency Fund	4,223,959	39,400,540	44,200,053	(575,555)	Cash, Rec	90,841,169
Plant Fund	76,194,838	15,221,069	4,808,980	86,606,927	Cash, TI, Eq, CWIP, Bldgs	111,098,907
Endowment Fund	4,928,198	127,771	5,556	5,050,413	Cash, TI	3,175,290

See page 134 for explanation of footnotes.
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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

Name of Fund or Source	Balance June 30, 2022	Receipts	Expenditures	Balance June 30, 2023 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Southern State University:</u>						
Current Funds	\$ 51,568,783	56,111,653	57,929,758	49,750,678	Cash, Rec, Inv, Eq, Pre Exp, Other	175,756,334
<u>Missouri Western State University:</u>						
General Operating	\$ (24,828,301)			(24,828,301)	Cash, Rec, Pre Exp	
Designated	4,471,338			4,471,338	Cash, Rec	
Auxiliary Enterprises	(2,934,120)			(2,934,120)	Cash, Rec	
Restricted	124,304			124,304	Cash, Rec	
Loan Fund	82,483			82,483	Rec	
Investment in Plant	69,009,310			69,009,310	Eq, Bldg, Other	
Debt Service	356,474			356,474	Cash	
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 23,474,976	85,267,680	70,224,593	38,518,063	Cash, Inv, Rec	45,531,749
Designated	23,771,686	9,621,667	10,807,351	22,586,002	Cash, Inv, Rec	24,365,287
Auxiliary Enterprises	4,810,568	23,730,797	22,252,532	6,288,833	Cash, Inv, Rec	11,938,519
Restricted	135,284	16,391,022	16,391,022	135,284	Cash, Rec	(684,742)
Loan Fund	908,717	37,003	352,847	591,874	Cash, Rec	693,889
Plant Fund:						
Unexpended Plant	(88,332,368)			(88,332,368)	Cash, Rec	17,913,843
Renewals and Replacements	29,690,693	10,495,169	13,047,514	27,138,348	Cash, Rec	29,286,416
Debt Service	13,763,023	4,719,740	6,871,573	11,611,190	Cash, Investments & Rec	13,947,522
Investment in Plant	97,143,221	6,153,600	2,053,550	101,243,271	Fixed assets less depreciation	127,481,156
<u>Southeast Missouri State University:</u>						
Current Fund:						
Current Fund	\$ (50,553,112)	262,867,848	242,830,509	(30,515,774)	Cash, TI, Inv, Rec, Pre Exp	124,053,540
Loan Fund	574,251	171,495	267,130	478,617	Cash, Rec	1,763,309
Endowment and Similar Funds	1,970,860			1,970,860	Cash, Rec	1,970,860
Plant Fund	260,558,892	30,301,007	32,621,667	258,238,232	Cash, Rec, Other	440,951,442
Agency Fund	77,185	1,073,071	1,054,031	96,225	Cash, Other	726,183
<u>Missouri State University:</u>						
General Operating Fund						
General Operating Fund	\$ 93,473,166	118,066,346	116,775,698	94,763,815	Cash, Rec, Inv, Other	127,930,176
Undesignated Fund	4,420,449	84,960		4,505,409	Cash, Rec, Inv, Other	6,468,579
Designated Fund	805,729	6,009,733		6,815,462	Cash, Rec, Inv, Other	6,815,462
Other Funds:						
Designated Fund	\$ 66,398,748	30,279,205	30,482,536	66,195,417	Cash, Rec, Inv, Other	67,230,119
OPEB/GASB Accounts	(273,590,800)		13,606,503	(287,197,303)	Cash, Rec, Inv, Other	65,543,331
Auxiliary Fund	184,349,158	56,057,975	63,907,117	176,500,016	Cash, Rec, Inv, Other	283,127,257
Restricted and Loan Fund	(1,430,407)	29,250,028	32,210,083	(4,390,462)	Cash, Rec, Inv, Other	(1,500,961)
Plant Fund	287,524,329		19,720,813	267,803,516	Cash, Rec, Inv, Other	429,916,773
West Plains Fund (All Funds Except OPEB/GASB)	24,811,522	8,729,738	8,096,880	25,444,380	Cash, Rec, Inv, Other	37,472,796
West Plains Fund - OPEB/GASB	(12,359,153)		675,719	(13,034,875)	TI	3,128,884

See page 134 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

Name of Fund or Source	Balance June 30, 2022	Receipts	Expenditures	Balance June 30, 2023 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 29,236,352	144,337,554	144,327,615	29,246,291	Cash, Invest, Rec, et	43,789,359
Current Funds - Restricted	551,644	8,991,556	8,702,363	840,837	Cash, Rec, Invest	3,571,634
Plant Fund	207,099,037	3,159,272	2,758,004	207,500,305	Cash, Invest, Construction, Fixed Assets	190,485,993
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (5,761,559)	3,151,669	3,543,982	(6,153,872)	Cash, TI, Rec, Inv	2,668,740
Restricted Funds	269,399	524,885	528,321	265,963	Cash, TI, Rec, Inv	312,562
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 752,530,111	967,614,263	741,818,890	978,325,485	Cash	978,325,485
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 142,512			142,512	Cash	142,512
Bellefontaine Habilitation Center	516,968			516,968	Cash	516,968
Center for Behavioral Medicine	3,500			3,500	Cash	3,500
Central Missouri Regional Center	1,111,493			1,111,493	Cash	1,111,493
Fulton State Hospital	72,585	1,519,973	1,402,845	189,712	Concentrated Bank Account	189,712
Hannibal Regional Center	276,878			276,878	Cash	276,878
Hawthorn Children's Psychiatric Hospital	11,280			11,280	Cash	11,280
Higginsville Habilitation Center	234,579			234,579	Cash	234,579
Joplin Regional Center	274,327			274,327	Cash	274,327
Kansas City Regional Center	1,467,183			1,467,183	Cash	1,467,183
Kirksville Regional Center	14,315			14,315	Cash	14,315
St. Louis Forensic Treatment Center North	11,947			11,947	Cash	11,947
Northwest Community Services	324,171			324,171	Cash	324,171
Northwest Mo. Psychiatric Rehabilitation Center	83,026	374,768	356,621	101,173	Concentrated Bank Account	101,173
Poplar Bluff Regional Center	339,192			339,192	Cash	339,192
Rolla Regional Center	376,808			376,808	Cash	376,808
Sikeston Regional Center	110,062			110,062	Cash	110,062
Southeast Mo. Mental Health	466,128			466,128	Cash	466,128
Southeast Mo. Residential Services	220,037			220,037	Cash	220,037
Southwest Community Services	90,359			90,359	Cash	90,359
Southwest Mo. Mental Health	11,763			11,763	Cash	11,763
Springfield Regional Center	408,719			408,719	Cash	408,719
St. Louis Developmental Dis. Treatment Center	308,183			308,183	Cash	308,183
St. Louis Regional Center	1,451,958			1,451,958	Cash	1,451,958
St. Louis Forensic Treatment Center South	603,792			603,792	Cash	603,792

See page 134 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

Name of Fund or Source	Balance June 30, 2022	Receipts	Expenditures	Balance June 30, 2023 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 309,286	379,051	349,455	338,882	Cash	338,882
OFFICE OF ADMINISTRATION:						
Trustee Earnings Tax Account	\$ 129,581	1,978,633	(1,960,806)	147,408	Cash/Checking	147,408
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees	113,938,510			113,938,510	Cash, TI	113,938,510
Investment Income	0			0	Cash, TI	0
Member Premium-Public Entities	9,633,398			9,633,398	Cash, TI	9,633,398
Rebates	86,230,763			86,230,763	Cash, TI	86,230,763
Missouri Savings Bond Account	22	16,510	(16,510)	22	Cash/Checking	22
Old Age Survivors Disability and Health Insurance Trust Fund	2,278	351,031,707	(351,025,255)	8,730	Cash/Checking	8,730
State of MO Cafeteria Plan Account	22,366	321,931	(327,009)	17,287	Cash/Checking	17,287
Commuter Benefits Refund Account	0			0	Cash	0
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 54,068	103,490	109,773	47,779	Checking	47,802
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	55,344	146,957	148,626	53,674	Checking	54,820
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	49,965	1,249,698	1,238,404	61,259	Interest Bearing Checking Account	61,259
SSA Representative Payee Account	4,456	19,038	4,097	19,398	Interest Bearing Checking Account	193,698
Mo. Veterans' Home, St. James:						
Residents Cash Fund	27,628	703,235	708,368	22,495	Checking	22,617
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	143,282	464,551	459,633	148,200	Checking Account	148,205
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	31,259	97,246	87,033	41,473	Checking	41,473
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	37,122	1,316,605	1,313,400	40,327	Checking	40,327

See page 129 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

Name of Fund or Source	Balance June 30, 2022	Receipts	Expenditures	Balance June 30, 2023 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 8,248,414,597	1,311,913,240	1,002,534,589	8,557,793,248	Cash, Rec, TI, Eq	12,793,072,428
Judicial Plan	190,449,086	44,977,334	45,199,665	190,226,755	Cash, Rec, TI	28,392,370
Mo. State Employees Life and LTD Insurance Program	125,463	32,322,988	32,235,591	212,860	Cash, Rec, TI	4,289,730
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 1,210	5,424	5,740	895	Checking Account	895
Gentry Residential Treatment Center - Trust Fund	485	2,313	2,617	181	Checking Account	181
Rich Hill Youth Development Center - Trust Fund	158	7		165	Checking Account	165
Datema House - Trust Fund	0	2,812	2,493	319	Checking Account	319
Wilson Creek Group Home	385	3,351	3,688	47	Checking Account	47
Northeast Region:						
Cornerstone - Trust Fund	0			0	Cash	0
Fulton Treatment Center - Trust Fund	355			355	Checking Account	355
Rosa Parks Center - Trust Fund	60			60	Checking Account	60
Camp Avery Park Camp - Trust Fund	75			75	Checking Account	75
Montgomery City Youth Center - Trust Fund	434			434	Checking Account	434
Northwest Region:						
Langsford House - Trust Fund	2,468	8,841	11,222	87	Checking Account	87
Northwest Regional Office - Imprest Fund	0			0	Cash	0
Northwest Regional Youth Center - Trust Fund	20,951	27,193	31,054	17,090	Checking Account	17,090
Riverbend Treatment Center - Trust Fund	20,720	17,270	7,015	30,975	Checking Account	30,975
Watkins Mill Park Camp - Trust Fund	4,566	24,610	23,505	5,670	Checking Account	5,670
Waverly Regional Youth Center - Trust Fund	8,250	14,142	13,149	9,244	Checking Account	9,244
Southeast Region:						
W. E. Sears - Trust Fund	2,740	26,009	24,702	4,046	Checking Account	4,046
Girardot Center - Trust Fund	1,745	8,575	9,309	1,011	Checking Account	1,011
Sierra Osage Treatment Center - Trust Fund	1,726	8,844	10,203	367	Checking Account	367
Southeast Regional Office - Imprest Fund	1,000	400	400	1,000	Checking Account	1,000
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	52			52	Checking Account	52
Hogan Street Regional Youth Center-Trust Fund	18,367	896	13,393	5,870	Checking Account	5,870
Twin Rivers -Trust Fund f.k.a. Missouri Hills - Trust Fund	111	15	30	96	Checking Account	96
Bissell Hall - Trust Fund	50			50	Checking Account	50
Ft. Bellefontaine - Trust Fund	31			31	Checking Account	31
Lewis & Clark - Trust Fund	355	2,436	2,776	15	Checking Account	15

See page 134 for explanation of footnotes.

(continued on next page)

