

Financial and Statistical Report

Fiscal Year Ended June 30, 2024

Michael L. Parson
Governor



Wayne Wallingford
Director of Revenue



Financial and Statistical Report

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TABLE OF CONTENTS

Introductory	1
Organizational Chart	3
Taxes Administered	
Summary of Taxes Administered.....	4
Cigarette Tax	5
Corporate, Pass-through Entity, Fiduciary & Individual Income Tax.....	7
Financial Institutions Tax.....	10
Fuel Tax	11
Insurance Tax	12
Local Sales and Use Tax	14
Marijuana Tax.....	15
State Sales and Use Tax	16
Other Taxes	18
Collection History of Taxes Administered for the Last Ten Fiscal Years (2015-2024)	19
Income Tax Summary of Activities for the Last Ten Fiscal Years (2015-2024)	20
Fees Administered	
Summary of Fees Administered	21
All-Terrain Vehicle Fees	22
Court, County Clerk and Recorder Fees	23
Driver License Fees	27
Marine/Watercraft Fees.....	30
Motor Vehicle Fees	32
Other Fees	37
Driver License Transactions for the Last Five Fiscal Years (2020-2024)	41
Motor Vehicle Transactions for the Last Five Fiscal Years (2020-2024).....	42
Marine Transactions for the Last Five Fiscal Years (2020-2024)	43
All-Terrain Vehicle Transactions for the Last Five Fiscal Years (2020-2024)	43
Summary of Other Receipts.....	44
Non-State Funds Schedule	
Non-State Funds Financial Schedule Cash Basis.....	45
Tax and Fee Distribution - Counties	46
Tax and Fee Distribution - Cities	50
Tax Distribution – Other Political Subdivisions.....	82
Budgetary and Expenditure Comparison Schedules	
Schedule of Appropriations and Expenditures – Budget and Actual	95
Expense and Equipment Expenditures by Subclass.....	100
General Governmental Expenditures by Division Fiscal Year 2015-2024	101
General Governmental Expenditures by Fund	102
Program Specific Distributions	103
Fund Descriptions	
State Fund Descriptions	104
Non-State Fund Descriptions	117
Non-Appropriated Funds - Sources and Applications.....	121

INTRODUCTORY

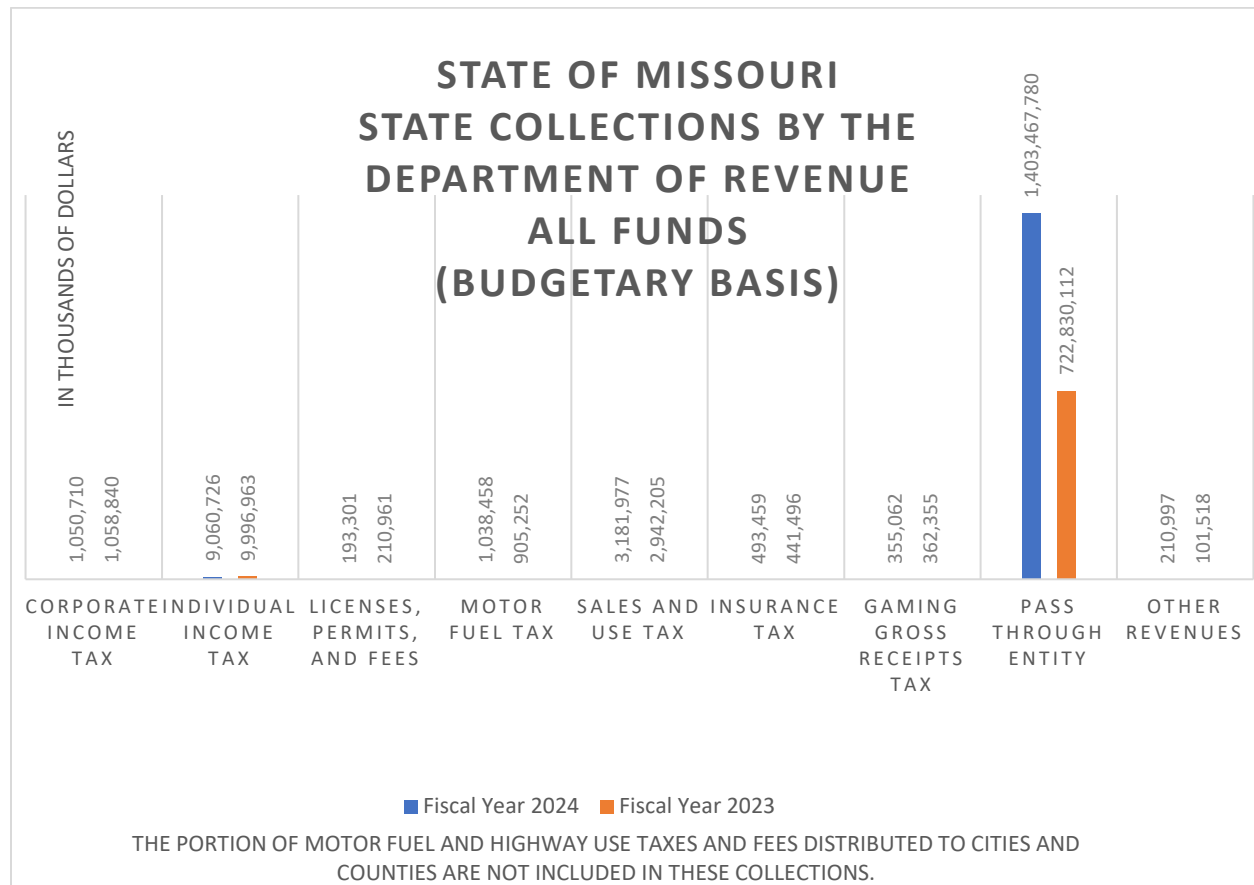
REPORTING ENTITY

The people of Missouri created the Department of Revenue (Department) when they adopted Article IV, Section 12, of the 1945 Missouri Constitution. 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 2024 was 1,119.55, with an operating budget of \$86.0 million.

COLLECTIONS

State money (General Revenue Fund 0101 collections and all other governmental funds' collections) collected by the Department totaled \$19.2 billion in Fiscal Year 2024, an increase of 1.83 percent over Fiscal Year 2023. The Department collected 95.30 percent of the state's General Revenue Fund (Fund 0101) collections and 39.50 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

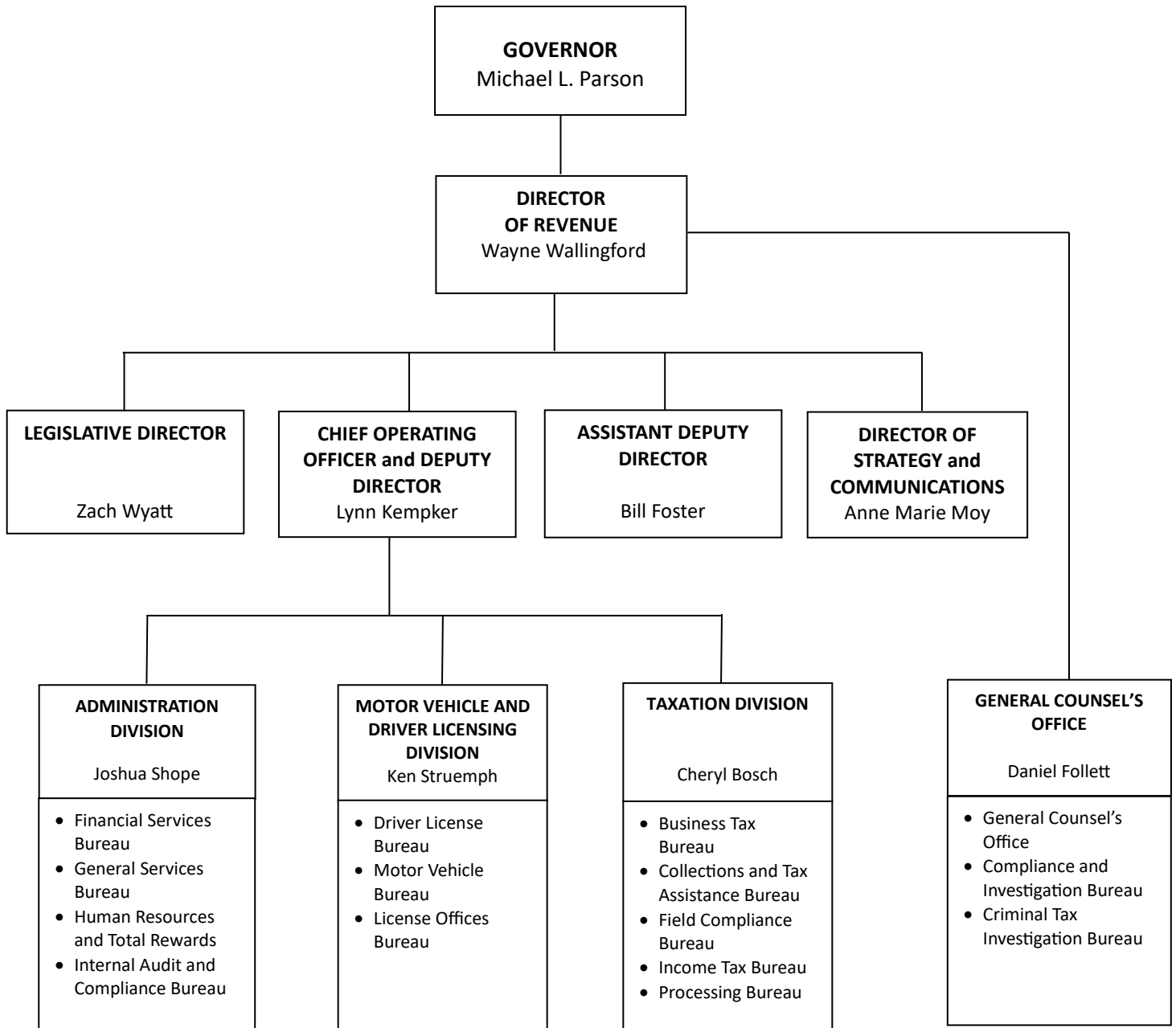
REPORT REQUIREMENTS

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



Taxes Administered

Fiscal Year Ended June 30, 2024

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.



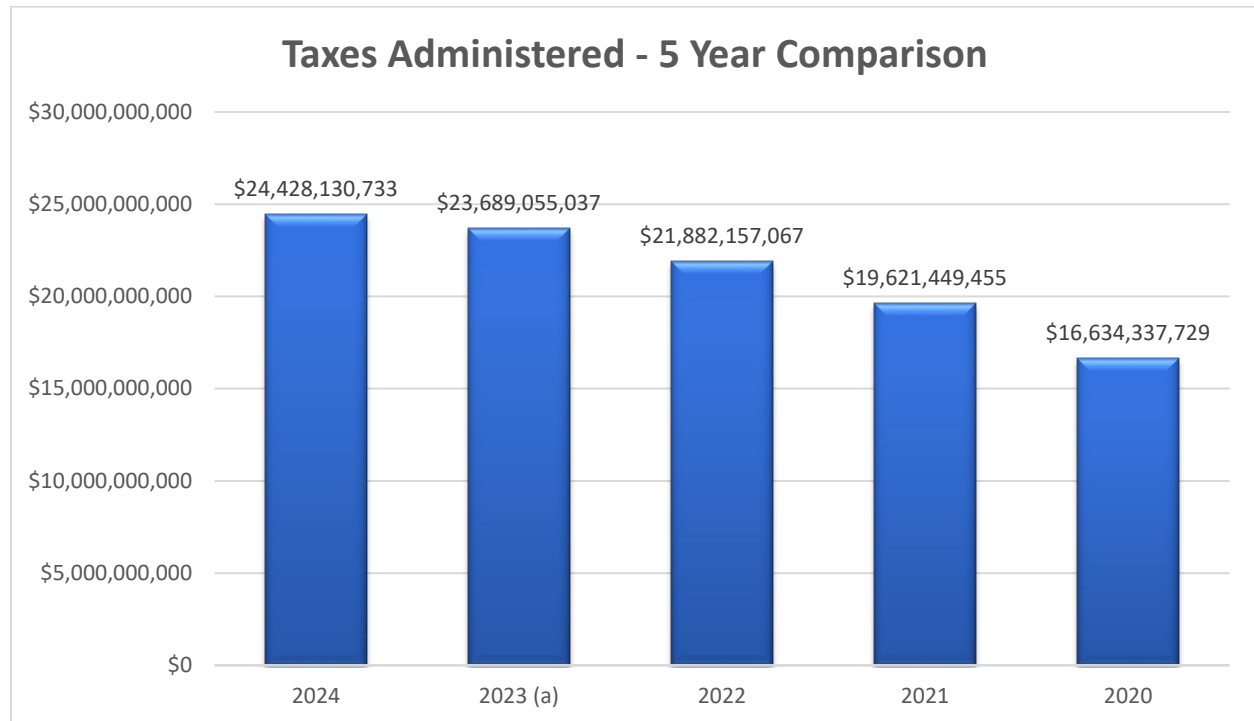
TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY24 Amount Collected	FY23 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$91,535,956	\$95,980,518	-4.6 %
Financial Institutions Tax	13,090,119	15,825,000	-17.3
Fuel Tax	1,038,658,763	905,517,957	14.7
Corporate, Pass-Through Entity, and Individual Income Tax	11,520,459,240	11,781,051,012 (b)	-2.2
Insurance Tax	510,530,365	457,335,958	11.6
Local Sales and Use Tax	5,423,901,092	5,073,432,741 (a)	6.9
Marijuana Tax	78,029,106	36,035,800 (b)	116.5
State Sales and Use Tax	5,307,453,545	4,875,381,055 (a)	8.9
Other Taxes	444,472,547	448,494,996	-0.9
Total Collections	\$24,428,130,733	\$23,689,055,037 (a)	3.1 %

(a) The numbers represented changed from prior year Financial and Statistical Report.

(b) Added Marijuana Tax and Pass-Through Entity to table.



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 Sections 149.065 and 149.015, RSMo, is 4 ½ mills or nine cents per cigarette to the State School Money Fund (Fund 0616), 2 mills or four cents per cigarette to the Fair Share Fund (Fund 0687), and 2 mills or four cents 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 per Section 66.350, RSMo, is 99 percent to St. Louis County and municipalities within the county for police and law enforcement and 1 percent to the General Revenue 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 Revenue 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	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Cigarette	58,328,787	-8.3%	63,622,252	-6.4%	67,995,264	-5.8%	72,200,590	-1.1%	72,998,919
St. Louis County	2,141,548	0.0%	2,141,120	-10.2%	2,384,615	-5.3%	2,518,142	-3.4%	2,606,827
Jackson County	1,375,996	-13.1%	1,582,671	-4.0%	1,648,310	-8.7%	1,804,879	-2.2%	1,844,820
Tobacco Products	29,563,125	3.4%	28,582,471	1.7%	28,115,948	3.3%	27,216,892	14.5%	23,761,321
Tobacco Control	32,500	100.0%	2,500	100.0%					10,000
Tobacco Prod Bond	94,000	89.9%	49,504	47.8%	33,500	91.4%	17,500	0.0%	17,500
Total Collections	\$91,535,956	-4.6%	\$95,980,518	-4.2%	\$100,177,637	-3.5%	\$103,758,003	2.5%	\$101,239,387

TAXES ADMINISTERED

CORPORATE, PASS-THROUGH ENTITY, FIDUCIARY, AND 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. 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 (Fund 0101).

Pass-through Entity:

The pass-through entity income tax, authorized by Section 143.436, RSMo, is an optional tax on a partnership's or S corporation's taxable income from Missouri sources. To participate a partnership or S corporation must elect to become an affected business entity for a tax year. The members of the affected business entity will receive the distributive share of the taxes paid by the pass-through entity to claim as a tax credit on their income tax return. The tax rate is equal to the highest rate of tax used to determine a Missouri income tax liability for an individual, see table below. Disposition of the tax is to the General Revenue Fund (Fund 0101).

Fiduciary:

The fiduciary income tax, authorized by Section 143.061, RSMo, is a tax imposed on income earned by an estate or trust. The income tax rate is the same rate as applicable to resident individuals.

Individual:

The individual income tax, authorized by Section 143.011, RSMo, is a tax on a Missouri resident's taxable income and on a non-resident's taxable income earned in Missouri. 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 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 percent. Disposition of this tax is to the General Revenue Fund (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
2025	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

Special Note:

The due date to file and pay a 2019 income tax return was extended from April 15, 2020, to July 15, 2020, due to the COVID-19 pandemic. The due date to file and pay a 2020 income tax return was extended from April 15, 2021, to May 17, 2021.

Income tax payments are received through the following sources:

- Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be the applicable 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.

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. The programs are the Missouri One Start Community College Training Fund (Fund 0538) as established by Section 620.809, RSMo, the Port Authority AIM Zone Fund (Fund 0583) as established by Section 68.075, RSMo, and the Targeted Industrial Manufacturing Enhancement Zones Act (TIME ZONE) Fund (Fund 0604) as established by Section 620.2250, RSMo.

TAXES ADMINISTERED

Tax Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Individual									
Declarations	\$ 876,542,338	-8.4%	\$ 956,655,782.00	-7.0%	\$ 1,028,111,759.08	80.4%	\$1,507,776,904	164.6%	\$569,915,655
Fiduciary	87,264,064	-5.1%	\$ 91,999,169.00	-33.5%	\$ 138,429,251.17	426.6%	119,944,822	356.3%	26,288,778
Returns	1,147,935,460	-44.4%	\$ 2,065,508,971.00	-3.3%	\$ 2,135,936,745.39	227.5%	1,308,716,980	100.6%	652,291,192
Withholding	6,943,547,886	1.1%	\$ 6,870,579,499.00	2.6%	\$ 6,694,532,465.00	17.4%	5,981,435,088	4.9%	5,702,577,821
College New Job Training	182,858	-32.7%	\$ 271,861.00	-95.4%	\$ 5,848,913.00	34.3%	5,991,457	37.6%	4,355,196
College Job Retention	10,808,569	-5.3%	\$ 11,417,637.00	53.3%	\$ 7,446,533.00	122.4%	6,315,205	88.6%	3,348,928
Port Authority AIM Zone							1,125	100.0%	
Subtotal	\$ 9,066,281,175.59	-9.3%	\$ 9,996,432,919.00	-0.1%	\$ 10,010,305,666.64	43.9%	\$8,930,181,581	28.3%	\$6,958,777,570
Corporation									
Declarations	\$ 868,189,211	-1.5%	\$ 881,443,513.00	-6.9%	\$ 947,126,119.00	224.8%	\$1,108,652,773	280.2%	\$291,591,732
Returns	182,521,073	1.2%	\$ 180,344,468.00	-440.6%	\$ (52,950,852.00)	-130.9%	(310,542,137)	-281.0%	171,537,348
Subtotal	\$ 1,050,710,283.99	-1.0%	\$ 1,061,787,981.00	18.7%	\$ 894,175,267.00	93.1%	\$798,110,636	72.3%	\$463,129,080
Total Collections	\$10,116,991,460	-8.5%	\$11,058,220,900	1.4%	\$10,904,480,934	46.9%	\$9,728,292,217	31.1%	\$7,421,906,650

TAXES ADMINISTERED

FINANCIAL INSTITUTIONS TAX

Banks:

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo, and adjusted per Section 148.720, RSMo. The tax rate was 7 percent of net income until FY2020 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 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 FY2020 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 FY2020 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 148.670, 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 FY2020 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 148.670, RSMo.

Special Note:

Section 148.720, RSMo, requires each of these institutions tax rates to decrease if the corporate tax rate in Section 143.071, RSMo, is reduced. The decrease is to be in the same proportion as the corporate tax rate decrease. Therefore, with a reduction in the corporate tax rate in FY2020, these financial institutions rates decreased from 7 percent to 4.48 percent.

Tax Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Banks	\$9,106,563	-16.4%	\$10,891,532	-76.1%	\$45,498,846	51.6%	\$30,017,928	-27.1%	\$41,181,631
Credit Institutions:	520,693	-31.9%	764,472	-65.3%	2,205,398	53.5%	1,436,678	-2.7%	1,475,876
Savings and Loan	838,899	14.0%	735,597	-74.0%	2,825,227	-48.2%	5,451,743	37.0%	3,979,701
Credit Unions	2,623,964	-23.6%	3,433,399	2.8%	3,340,595	95.2%	1,711,089	-24.1%	2,253,703
Total Collections	\$13,090,119	-17.3%	\$15,825,000	-70.6%	\$53,870,066	39.5%	\$38,617,438	-21.0%	\$48,890,911

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 motor fuel blends) and compressed natural gas (CNG), liquified natural gas (LNG), and propane 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 Missouri Constitution, Article IV, Section 30(a). Distribution of the tax is 73 percent to the State Road Fund (Fund 0320), 15 percent to cities and 12 percent to the counties.

Senate Bill 262, adopted in 2021, increased the motor fuel rate for gasoline and diesel from 17 cents per gallon to its current 24.5 cents per gallon for FY 2024. SB 262 also established future rate increases in increments of \$0.025 per gallon until it reaches \$0.295 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	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Aviation Fuel	\$201,308	-24.5%	\$266,558	9.2%	\$244,211	5.8%	\$230,868	-3.5%	\$239,227
Motor Fuel	\$1,038,457,455	14.7%	905,251,399	11.6%	811,483,378	14.5%	708,737,113	-1.3%	718,425,223
Total Collections	\$1,038,658,763	14.7%	\$905,517,957	11.6%	\$811,727,589	14.5%	\$708,967,981	-1.3%	\$718,664,450

Motor Fuel Refunds:

Senate Bill 262 also established a procedure per Section 142.822, RSMo, to allow vehicles weighing 26,000 pounds or less to receive an exemption from the increased motor fuel rate over \$0.17 per gallon. To receive the exemption, a taxpayer has to pay the increased motor fuel tax rate at the time of purchase and then submit a claim form to the Department to receive a refund of the increased 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 current year's 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 current year's 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 County and Other Miscellaneous Non-State Fund (Fund 8503), the General Revenue Fund (Fund 0101) and local school districts.

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	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Captive Insurance	\$1,643,984	3.7%	\$1,585,451	5.8%	\$1,498,054	18.5%	\$1,264,274	1.3%	\$1,247,624
Special Purpose Life	955,125	49.5%	638,746	3.2%	618,772	-28.5%	865,842	29.2%	670,348
Premium (Foreign)	391,495,478	12.2%	349,064,622	16.6%	299,429,864	-0.7%	301,591,990	3.4%	291,704,219
Premium (Domestic)	16,828,212	6.2%	15,839,985	9.4%	14,479,379	13.7%	12,737,546	38.0%	9,230,868
Surplus Lines	71,469,115	7.3%	66,601,898	13.0%	58,937,080	23.8%	47,618,340	21.9%	39,069,462
Workers Compensation	28,138,452	19.2%	23,605,256	32.7%	17,783,855	5.6%	16,846,189	-2.2%	17,217,104
Total Collections	\$510,530,365	11.6%	\$457,335,958	16.4%	\$392,747,004	3.1%	\$380,924,181	6.1%	\$359,139,625

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	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Local Sales	\$4,889,843,925	4.0%	\$4,703,473,968	8.8%	\$4,321,281,492	12.9%	\$3,826,501,990	6.1%	\$3,605,137,570
Local Option Use	534,057,167	44.4%	369,958,773	19.9%	308,661,113	30.4%	236,740,669	16.9%	202,586,128
Total Collections	\$5,423,901,092	6.9%	\$5,073,432,741	9.6%	\$4,629,942,605	13.9%	\$4,063,242,659	6.7%	\$3,807,723,698

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 1 of the Missouri Constitution. 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 5 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 one 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. After retaining no more than 2 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 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 (Fund 0101), 1 percent is distributed to the School District Trust Fund (Fund 0688), .125 percent is distributed to the Conservation Commission and .1 percent is distributed to the Park, Soil & Water Funds (Fund 0613). The local sales and use tax rate varies by political subdivision.

Tax Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Medical Marijuana	\$8,794,950	-46.4%	\$16,422,920	52.4%	\$10,778,767	432.4%	\$2,024,672
Recreational Marijuana	69,234,155	0.0%	19,612,880	0.0%			
Total Collections	\$78,029,105	116.5%	\$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. The highway funds are distributed 73 percent to the State Road Fund (Fund 0320), 2 percent to the State Transportation Fund (Fund 0675), 15 percent to cities and 10 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 tax 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 from the state sales and use tax is not collected on the retail sales of food. This reduces the state sales and use tax rate from 4.225% to 1.225% on the retail sale 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). All local sales taxes continue to apply to all food and beverage sales.

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 Missouri Constitution. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund (Fund 0609).

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 0688) 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.

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 Missouri Constitution. 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).

TAXES ADMINISTERED

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	
15% to Cities	
10% 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.

Tax Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
General	\$3,161,714,703	8.1%	\$2,924,231,590	7.3%	\$2,725,659,844	12.4%	\$2,425,320,477	6.7%	\$2,272,941,599
Aviation Jet Fuel	6,106,148	-17.0%	7,352,513	19.5%	6,151,083	186.2%	2,149,405	-48.9%	4,206,427
Conservation									
State Sales and Use	151,703,332	6.8%	141,987,347	7.4%	132,258,778	14.2%	115,856,654	6.4%	108,850,308
Motor Vehicle Sales	18,384,598	3.4%	17,781,331	9.9%	16,174,220	-9.7%	17,907,773	26.5%	14,160,461
Education									
State Sales and Use	1,217,335,019	7.4%	1,133,104,623	7.4%	1,055,239,982	14.2%	923,784,500	6.5%	867,489,826
Motor Vehicle Sales	147,080,229	18.2%	124,473,151	12.3%	110,829,273	-22.6%	143,272,238	26.5%	113,280,306
Parks and Soil									
State Sales and Use	121,997,449	7.4%	113,601,560	-31.8%	166,503,863	79.6%	92,683,509	6.4%	87,079,063
Motor Vehicle Sales	14,707,688	3.4%	14,225,075	-31.3%	20,694,768	44.5%	14,326,228	26.5%	11,328,380
Vehicle	468,424,379	17.5%	398,623,865	9.1%	365,264,400	-19.9%	456,192,054	23.7%	368,721,134
Total Collections	\$5,307,453,545	8.9%	\$4,875,381,055	6.0%	\$4,598,776,211	9.7%	\$4,191,492,838	8.9%	\$3,848,057,504

TAXES ADMINISTERED

OTHER TAXES

Blind Pension 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).

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 (Fund 8507) 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:

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).

Tax Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
County Private Car	3,970,370	1.4%	3,916,267	1.9%	3,842,264	-17.2%	\$4,638,389	-0.2%	\$4,645,594
Estate							2,854	-62.7%	7,648
Gaming Receipts	394,390,362	-2.1%	402,837,718	0.8%	399,668,619	10.4%	362,097,991	25.9%	287,564,878
Property	46,111,815	10.5%	41,741,011	5.5%	39,569,718	5.8%	37,390,232	2.4%	36,497,384
Total Collections	\$444,472,547	-0.9%	\$448,494,996	1.2%	\$443,080,601	9.6%	\$404,129,466	22.9%	\$328,715,504

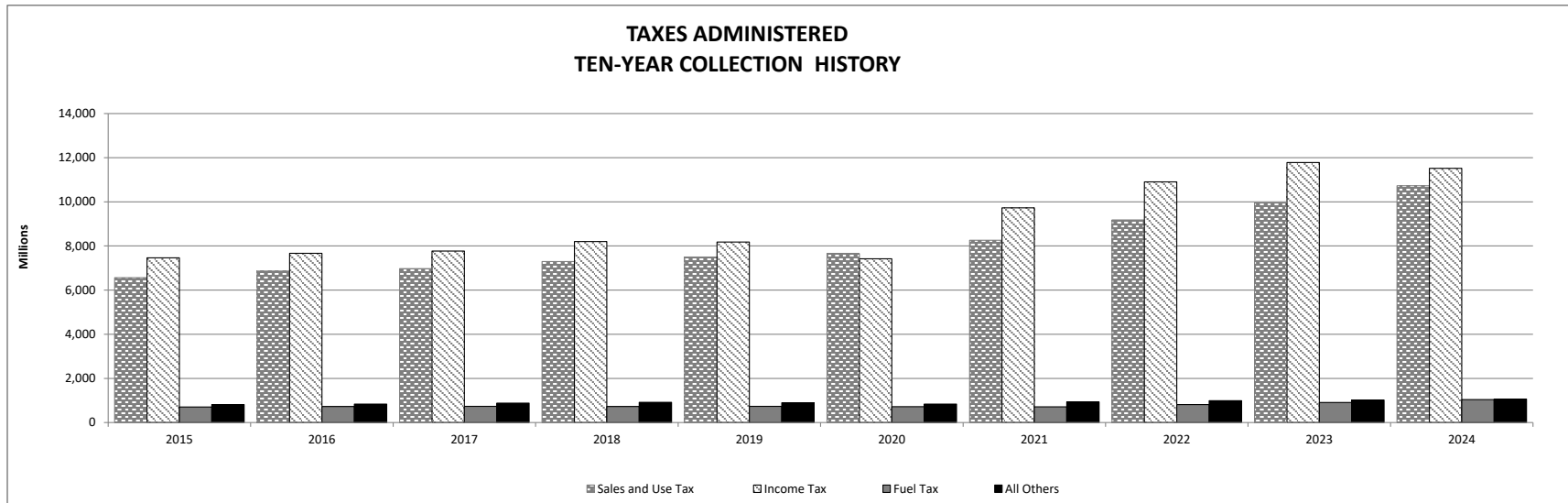
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2015 - 2024)**

TAX	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Cigarette Tax	\$ 91,535,956	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
Financial Institutions Tax	13,090,119	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
Fuel Tax	1,038,658,763	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
Income Tax	11,520,459,241	11,781,051,012	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
Insurance Tax	510,530,365	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
Local Sales and Use Tax	5,423,901,092	5,073,432,741	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
Marijuana Tax (b)	78,029,105	36,035,800	10,778,767	2,024,672						
State Sales and Use Tax	5,307,453,545	4,875,381,055	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
Other Taxes	444,472,547	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
Total Tax Collections (a)	<u>\$ 24,428,130,733</u>	<u>23,689,055,037</u>	<u>21,892,935,834</u>	<u>19,623,474,127</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>

Note:

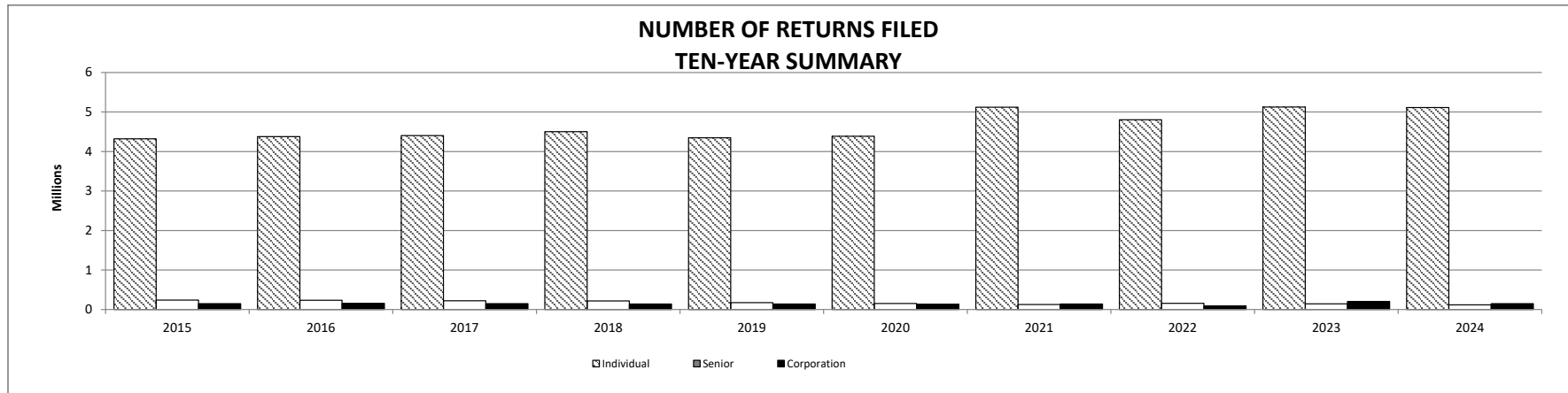
(a) The numbers represented changed from prior year Financial and Statistical Report.

(b) Addition of Marijuana Tax, which was not included in prior year Statistical Reports.



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2015 - 2024)**

TRANSACTION TYPE	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,394,240	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
Amount of Refunds	\$1,176,324,865	\$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
WITHHOLDING:										
Number Filed	1,665,465	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
Amount of Refunds	\$55,664,993	\$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
FIDUCIARY:										
Number Filed	51,452	51,360	49,994	59,983	43,937	52,385	52,360	51,863	53,780	52,874
Amount of Refunds	\$15,586,333	\$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
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	118,407	145,146	157,927	126,898	152,943	171,561	215,681	220,654	232,734	237,149
Amount of Refunds	\$65,602,580	\$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
CORPORATION RETURNS:										
Number Filed	146,787	203,942	90,124	140,832	136,521	138,762	140,679	146,482	155,339	148,798
Amount of Refunds	<u>\$157,697,347</u>	<u>\$174,448,190</u>	<u>\$198,608,938</u>	<u>\$119,020,431</u>	<u>\$139,737,534</u>	<u>\$178,463,586</u>	<u>\$161,392,989</u>	<u>\$158,937,587</u>	<u>\$181,455,603</u>	<u>\$120,493,356</u>
TOTAL (Memorandum Only):										
Number Filed (all types)	5,376,351	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
Amount of Refunds (all types)	<u>\$1,470,876,119</u>	<u>\$1,493,626,924</u>	<u>\$1,241,291,611</u>	<u>\$1,333,767,882</u>	<u>\$1,196,846,906</u>	<u>\$1,244,991,602</u>	<u>\$1,388,768,420</u>	<u>\$1,340,475,204</u>	<u>\$1,320,899,275</u>	<u>\$1,168,640,687</u>



Fees Administered

Fiscal Year Ended June 30, 2024

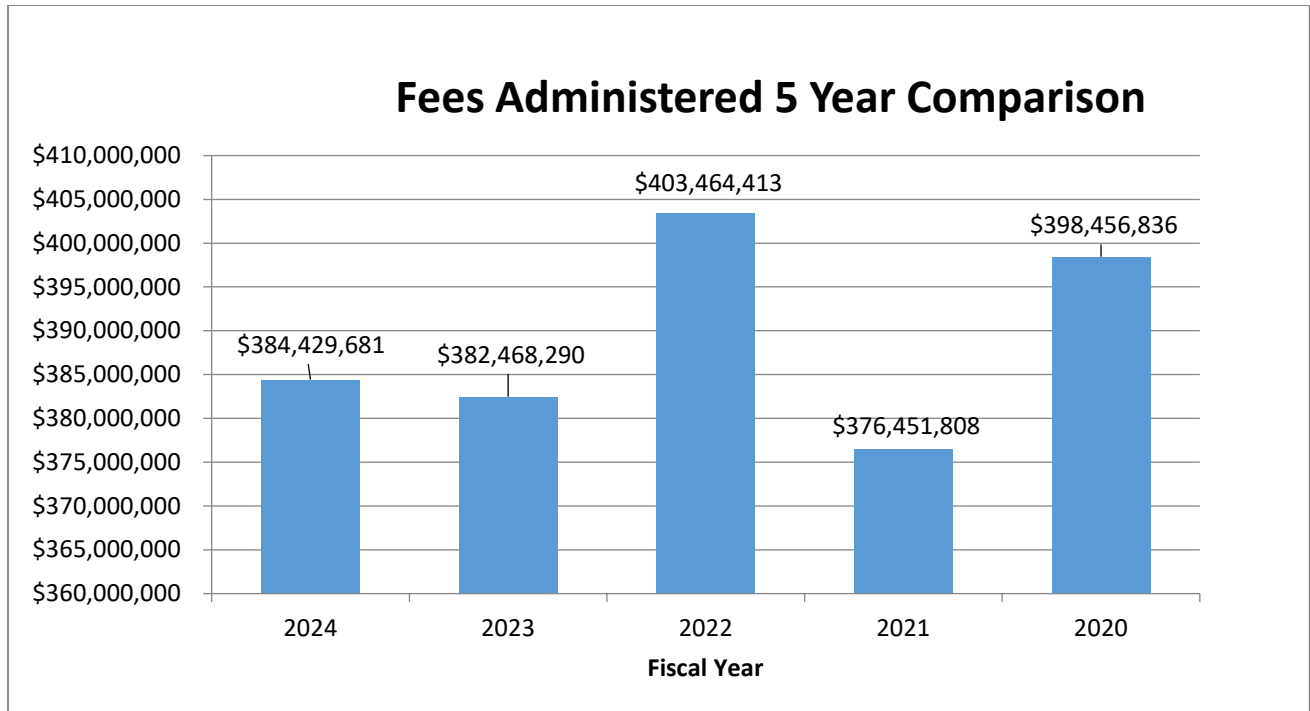
The Fees Administered schedules contain a brief description of the fee and the amount collected by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court, County Clerk, and Recorder Fees; Driver License Fees; Marine/Watercraft Fees; Motor Vehicle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



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY24 Amount Collected	FY23 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$401,103	\$446,829	-10.2 %
Court, County Clerk, and Recorder Fees	35,180,167	27,352,359	28.6
Driver License Fees	18,952,205	17,535,637	8.1
Marine/Watercraft Fees	11,872,941	12,474,840	-4.8
Motor Vehicle Fees	221,722,465	226,284,045	-2.0
Other Fees	96,300,800	98,374,580	-2.1
Total Collections	\$384,429,681	\$382,468,290	0.5 %



FEES ADMINISTERED

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee:

The Certificate of Title Fee created and authorized by Section 301.700, RSMo, 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. Disposition of the \$8.50 fee is to the General Revenue Fund (Fund 0101).

Registration/Decal Fee:

This \$10.25 fee is imposed for the registration of all-terrain vehicles and is valid for a three-year period. It is a combination of the following two fees:

- **Registration Fee:**
This fee is authorized by Section 301.711, RSMo, for the registration of all-terrain vehicles. Disposition of the \$10 registration fee is to the General Revenue Fund (Fund 0101).
- **Grade Crossing Fee:**
This fee is authorized by Section 389.612, RSMo. 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. 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	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Certificate of Title	\$66,051	-9.7%	\$73,109	-9.9%	\$81,109	-17.5%	\$98,324	21.0%	\$81,260
Registration/Decal	132,828	-7.4%	143,470	-9.4%	158,360	-15.7%	187,747	14.6%	163,770
Misc/Penalties	202,225	-12.2%	230,250	-10.9%	258,300	-15.1%	304,195	52.7%	199,200
Total Collections	\$401,104	-10.2%	\$446,829	-10.2%	\$497,769	-15.7%	\$590,266	32.9%	\$444,230

Processing fee amounts for all-terrain vehicles are included in the Watercraft Fee section because a break-out is not available.

FEES ADMINISTERED

COURT, 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 Fees:

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 for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation Fee:

This is a \$10 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) created in Section 57.278, RSMo.

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 Sections 547.035 and 488.5050, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

DNA Profiling Analysis Fee:

This is an additional \$30 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).

FEES ADMINISTERED

Domestic Relations Resolution Fee:

This is a \$3 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) created in Section 452.554, RSMo.

Drug Test Lab Surcharge:

This is a \$150 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) created in Section 178.653, RSMo.

Juvenile Justice Surcharge:

This is a \$2 surcharge, assessed in all traffic violations of any county ordinance or any violation of traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. The fee is authorized by Section 211.435, RSMo. Disposition of the surcharge is to the Juvenile Justice Preservation Fund (Fund 0739) created in Section 211.435, RSMo.

Missouri Court Appointed Special Advocate (CASA) Fee:

This is an additional \$2 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) created in Section 476.777, RSMo.

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 (Fund 0867) receives 100 percent of the fees.

FEES ADMINISTERED

Motorcycle Safety Fee:

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is created and 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), created in Section 302.173, RSMo.

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 \$50 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), created in Section 192.016, RSMo.

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 Revision (County Recorder's) Fund (Fund 0546) 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 established by Section 166.300 and authorized by 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 Department to disburse in the State School Money Fund (Fund 0616).

FEES ADMINISTERED

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 created and authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund (Fund 0578).

Fee Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Associate/Probate	\$228,319	25.8%	\$181,527	-7.1%	\$195,440	11.4%	\$175,433	-2.1%	\$179,169
Brain Injury	402,248	35.6%	296,593	-24.0%	390,470	11.1%	351,427	-10.8%	394,027
Circuit Clerk	10,962,456	37.3%	7,983,383	-23.8%	10,477,268	6.8%	9,806,105	-4.4%	10,254,532
Court Automation	5,623,378	48.0%	3,800,005	-15.5%	4,498,715	23.8%	3,634,649	-6.5%	3,886,733
Crime Victims'	4,770,830	33.0%	3,587,273	-27.7%	4,960,397	6.8%	4,646,499	-20.7%	5,857,199
Deputy Sheriff	2,291,772	83.1%	1,251,758	-30.2%	1,793,783	2.3%	1,754,308	-24.3%	2,316,016
DNA Profiling	840,065	39.5%	602,189	-31.7%	881,366	10.7%	796,317	-15.0%	937,007
Domestic Relations	213,765	35.1%	158,235	-22.2%	203,501	-1.4%	206,346	-0.2%	206,728
Drug Lab Test	219,991	85.7%	118,486	-35.3%	183,029	1.6%	180,149	-29.7%	256,196
Independent Living Center	201,568	35.8%	148,464	-24.0%	195,251	11.7%	174,868	-11.3%	197,143
Juvenile Justice	0	0.0%	0	-100.0%	173,304	-84.0%	1,082,565	-8.3%	1,180,442
Merchant License	1,639	200.8%	545	-57.0%	1,268	-42.4%	2,202	52.4%	1,445
Missouri CASA	58,530	29.5%	45,192	-29.7%	64,326	-7.2%	69,284	4.1%	66,556
Missouri Coroners' Training	291,589	30.2%	223,939	-26.2%	303,559	37.4%	221,000		
MODEX	492,886	33.5%	369,291	-22.9%	479,056	16.9%	409,765	6.2%	386,018
Motorcycle	201,329	36.0%	148,014	-24.4%	195,759	12.0%	174,837	-11.3%	197,141
Peace Officer Std & Train	545,443	34.3%	406,181	-24.1%	535,221	1.1%	529,485	-16.4%	633,436
Prosecuting Attorney	547,802	34.3%	407,775	-26.1%	551,896	14.5%	481,960	17.1%	411,603
Putative Father	122,315	29.3%	94,621	-38.0%	152,563	8.1%	141,194	-4.7%	148,154
Recorders	5,725,136	-5.5%	6,055,814	-11.5%	6,842,333	-37.4%	10,931,632	26.7%	8,629,261
School Building	1,036,399	-11.9%	1,176,653	-16.9%	1,415,394	92.4%	735,466	-25.7%	990,440
Spinal Cord Injury	402,708	35.9%	296,421	-24.2%	391,029	11.7%	349,980	-11.6%	395,731
Total Collections	\$35,180,167	28.6%	\$27,352,359	-21.6%	\$34,884,927	-5.3%	\$36,855,471	-1.8%	\$37,524,977

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), created in Section 209.015. RSMo.

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. Deposition of the fee is to the State Highways Transportation Department Fund (Fund 0644), and the increased fee to the State Road Fund (Fund 0320) of 73 percent, and the agency fund Fuel Tax and Bonds Non-State Fund (Fund 8502) of 27 percent, which distributes its portion to the cities (15 percent) and counties (12 percent). This is a \$20-40 fee imposed on applicants for commercial driver license for administration of the road and written tests depending on the license's expiration. Applications for a commercial driver license permit shall pay a fee of \$10. To get a duplicate license or permit cost \$5.

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 0320) 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). The fee for a one-year license is \$7.50. For those between 21 and 70 they can obtain a six-year license for \$15. If they transport others (commercial motor vehicle) the cost for the license is \$30 for a six-year license. Duplicate license fees are either \$7.50 for a person not transporting others and \$15 for those that transport others.

Disposition of these fees are (for a new license or renewal) 73 percent to the State Road Fund (Fund 0320), 15 percent to the cities and 12 percent to the 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; a \$3 fee is charged for a card issued less than three years; a \$6 fee is charged for a card issued more than three years. 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 0320) 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).

FEES ADMINISTERED

Organ Donor Contribution:

This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund (Fund 0824), created in Section 194.297, RSMo.

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 73 percent to the State Road Fund (Fund 0320) and 27 percent to the agency fund Fuel Tax and Bonds Non-State Fund (Fund 8502), which distributes its portion of 15 percent to the cities and 12 percent to the 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 0320) and 75 percent to the State Road Fund (Fund 0320) 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 0320) 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. These fees are broken down as \$ 25 CDL exam fee, \$150 CDL third party tester fees, and excess fees. Disposition of these fees is to the General Revenue Fund (Fund 0101), with any highway related fees being deposited 73 percent to the State Road Fund, 15 percent to the cities and 12 percent to the counties.

FEES ADMINISTERED

Fee Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Blindness Education	\$119,198	3.6%	\$115,044	-8.9%	\$126,227	-2.7%	\$129,674	47.7%	\$87,822
CDL Testing	728,492	-3.2%	752,503	-19.9%	939,400	24.3%	756,050	5.5%	716,950
Driver Licenses Issued									
Operator (Class F)	11,642,639	11.3%	10,463,314	-5.9%	11,115,517	-7.5%	12,012,648	28.2%	9,368,212
For Hire (Class E)	2,575,357	10.5%	2,330,480	-3.9%	2,424,080	-6.8%	2,601,623	25.3%	2,075,732
Commercial (Class A, B, C)	2,123,387	3.8%	2,045,236	-5.0%	2,152,093	-3.3%	2,226,462	11.4%	1,997,736
Motorcycle (Class M)	1,335	-39.6%	2,210	14.2%	1,935	6.3%	1,820	24.8%	1,458
Identification Card Fee	1,058,204	-3.1%	1,091,598	5.2%	1,037,208	-2.7%	1,066,254	21.7%	876,347
Instruction Permit Fee	281,780	2.4%	275,192	-15.7%	326,518	17.6%	277,603	11.4%	249,110
Organ Donor	169,115	11.6%	151,593	-9.9%	168,170	-2.0%	171,668	36.6%	125,644
Processing Fee	109,940	-25.4%	147,320	-26.6%	200,690	4.7%	191,761	176.0%	69,467
Reinstatement Fee	129,522	-12.4%	147,870	-88.7%	1,311,722	-20.7%	1,654,059	1.0%	1,638,414
Miscellaneous	13,237	-0.3%	13,277	-3.9%	13,816	-22.1%	17,726	2.8%	17,239
Total Collections	\$18,952,205	8.1%	\$17,535,637	-11.5%	\$19,817,376	-6.1%	\$21,107,348	22.5%	\$17,224,131

FEES ADMINISTERED

MARINE/WATERCRAFT FEES

Certificate of Title Fee:

There is a \$7.50 certificate of title fee imposed for the issuance of a certificate of ownership on a watercraft as authorized in Section 306.015, RSMo. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft. A certificate of title application must be made within 60 days after the vessel is acquired or brought into the state. Disposition of these fees is to the General Revenue Fund (Fund 0101) per Section 306.565, RSMo.

Certificate of Number (Registration) for Watercraft Fee

There is a fee imposed every third year on the owner of a watercraft to obtain its registration. The Motor Vehicle Bureau confirms the registration of a watercraft by issuing a decal. The fee is authorized by Sections 306.030 and 306.535, RSMo, and is based on the length of the vessel. 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 into the 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 Water Patrol Division Fund (Fund 0400).

Title & Registration of Outboard Motors:

There is a fee per owner of an outboard motor to obtain a title and registration. The fee is \$2 for the registration and \$5 for the certificate of title owed at the time of application per Section 306.535, RSMo. Disposition of these fees is to the General Revenue Fund (Fund 0101) per Section 306.565.

Processing Fee:

There is a \$6 fee imposed for the issuance of registrations and titles. 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).

Miscellaneous Fees:

There are various fees, including title penalties and replacement decal fees outlined in statutes. There is a penalty of \$10 a month up to \$30 for failure to obtain a certificate of title on a watercraft per Section 306.015, RSMo. There is also a penalty fee of \$10 a month up to \$30 for failure to obtain a certificate of title on an outboard motor per Section 306.535, RSMo. A \$7.50 fee is assessed when a new or replacement identification number is needed per Section 306.031, RSMo. Temporary certificate numbers can be issued for a \$5 fee per Section 306.060, RSMo. Disposition of these fees is to the General Revenue Fund (Fund 0101) per Section 306.565.

FEES ADMINISTERED

Fee Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Certificate of Title	\$442,754	-7.8%	\$480,337	-8.3%	\$523,645	-10.0%	\$581,553	25.3%	\$464,235
Processing *	2,706,555	-5.6%	2,866,017	-4.9%	3,012,329	-9.0%	3,310,438	16.5%	2,840,860
Registration/Deca	8,516,377	-4.3%	8,897,611	4.8%	8,493,126	-10.4%	9,478,220	37.7%	6,882,586
Miscellaneous	207,255	-10.2%	230,875	-6.9%	247,927	-12.2%	282,314	59.7%	176,770
Total Collections	\$11,872,941	-4.8%	\$12,474,840	1.6%	\$12,277,026	-10.1%	\$13,652,525	31.7%	\$10,364,451

* 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. Starting January 1, 2022, the fee will increase each year for the next five years. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is apportioned with 73 percent to the State Road Fund (Fund 0320), 15 percent to the cities and 12 percent to the counties.

Antiterrorism Contribution:

This is a \$25 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) created in Section 41.033, RSMo.

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), created in Section 209.015, RSMo.

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), created in Section 192.900, RSMo.

Certificate of Title Fee:

This is a \$8.50 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 is apportioned with 73 percent to the State Road Fund (Fund 0320), 15 percent to the cities and 12 percent to the counties per the Missouri Constitution. 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), created in Section 210.173, RSMo.

Duplicate Plate Fee:

This is a \$8.50 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).

FEES ADMINISTERED

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 (Kansas City Regional Law Enforcement Memorial Foundation Fund - 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), created in Section 226.200, RSMo.

Medal of Honor Recipients Contribution:

When an applicant is registering a motor vehicle or trailer they are asked if they want to make a voluntary contribution to the Medal of Honor Recipients Fund (Fund 0401). Applicants may contribute \$1 at the time of registration or renewal. The donation is authorized by Section 301.020, RSMo. Deposition of the contribution is to the Medal of Honor Recipients Fund (Fund 0401), created in Section 226.925, RSMo.

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 0320) (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), created in Section 302.140. Additionally, those requesting a "Be an Organ Doner" license plate must make a \$25 annual contribution 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 0320) (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).

Processing Fee:

This is a \$6 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

FEES ADMINISTERED

of the fee is to the State Road Fund (Fund 0320) (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 0320) (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 0320) (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 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), created in Section 301.3150, RSMo.

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).

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 II Memorial Trust Fund (Fund 0891).

FEES ADMINISTERED

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 Revenue Fund (Fund 0101) or the State Highways and Transportation Department Fund (Fund 0644) and the increased fee to the State Road Fund (Fund 0320) (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	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Alt. Fuel Decal	\$2,723,919	51.1%	\$1,802,437	61.3%	\$1,117,296	42.4%	\$784,545	16.1%	\$675,517
Antiterrorism	11,434	34.1%	8,526	-13.3%	9,840	4.7%	9,396	6.2%	8,845
Blindness Education	141,330	56432.0%	250	-99.8%	143,728	-14.3%	167,802	28.8%	130,277
Breast Cancer Aware	32,077	0.0%		-100.0%	26,997	1.9%	26,490	5.6%	25,095
Certificate of Title	14,890,123	-0.6%	14,975,100	-2.2%	15,314,345	-9.5%	16,927,080	9.2%	15,500,193
Children's Trust	90,851	0.0%		-100.0%	92,273	-10.7%	103,317	-3.8%	107,399
Duplicate Plate	260,598	-4.9%	273,899	6.2%	258,005	9.7%	235,120	17.9%	199,343
Law Enforcement Mem.	13,110	295.8%	3,312	-78.7%	15,580	-12.9%	17,885	-25.4%	23,983
License Transfer	421,018	3.5%	406,775	-5.3%	429,667	-17.2%	519,107	11.3%	466,230
MV Trip Permit	565,558	-3.9%	588,522	10.9%	530,810	3.5%	512,938	-9.8%	568,748
Organ Donor	192,024	1177.9%	15,026	-91.7%	180,718	-11.3%	203,783	25.1%	162,867
Plate Reissuance	214	-28.6%	300	-59.1%	734	-100.0%	3,488,389	-62.1%	9,207,291
Plate Reservation	2,722,379	-8.5%	2,976,839	14.9%	2,591,176	-4.0%	2,698,172	7.0%	2,521,717
Processing Fee	832,219	-85.1%	5,569,079	-23.0%	7,233,196	-1.7%	7,361,446	51.7%	4,851,978
Registration	169,099,702	-0.7%	170,267,557	1.4%	167,839,440	-5.6%	177,774,636	8.8%	163,435,207
Renewal Penalty	2,698,290	-2.6%	2,769,066	6.2%	2,607,019	-2.7%	2,679,395	28.7%	2,082,409
Specialty Plate	5,125	0.0%		-100.0%	5,250	-74.2%	20,375	96.4%	10,375
Title Penalty	24,132,104	1.3%	23,830,731	-0.7%	24,008,462	-11.4%	27,084,690	50.3%	18,017,727
World War I	152,992	46.7%	104,294	-41.7%	178,842	-19.0%	220,902	32.3%	167,020
World War II									
Miscellaneous	2,737,400	1.7%	2,692,333	51.5%	1,777,532	-11.4%	2,005,528	-36.4%	3,154,679
Total Collections	\$221,722,679	-2.0%	\$226,284,045	0.9%	\$224,360,907	-7.6%	\$242,840,996	9.7%	\$221,316,900

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 (Fund 0676) and 4 percent to the General Revenue Fund (Fund 0101). This fee is scheduled to expire on December 31, 2029.

Criminal Records Check Fee:

This is a fee the Department 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), created in Section 43.530, RSMo.

Contract Office Penalties:

This is a fee the Department assesses contract offices for violations to contract provisions. The fee is outlined in each contract. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Contract Office Return to State:

Pursuant to Section 34.040, this is an optional donation the Department 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 donation made is to be deposited into 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. 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 \$2 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. Subject to appropriations, one cent of each admission fee owed to the Gaming Commission Fund (Fund 0286) is transferred to the Compulsive Gamblers Fund (Fund 0249).

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). The first \$5 of the fee is to be deposited into the local country treasury and the remaining fee is to be deposited into the County Employees' Retirement Fund, created in Section 50.1010, RSMo.

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 \$150 annual fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. A two-year fee may be obtained for \$300. 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 created and authorized by Section 414.082, RSMo. Effective April 1, 2024, the fee went from \$0.035 per 50-gallon barrel to \$0.045 per 50-gallon barrel. Disposition of the fee is to the Petroleum Inspection Fund (Fund 0662).

Political Subdivision Annual Report Fine:

This is a \$500 per day 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 a \$10 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).

Storage Tank Fee:

This is a one-time \$100 surcharge on all petroleum products. The fee is created and 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 Fee:

This is a fee charged for the failure to file an annual tax credit report. The fee is created and authorized by Section 135.810, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

FEES ADMINISTERED

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 General Revenue Fund (Fund 0101). This fee is scheduled to expire December 31, 2031.

Tobacco License Fee:

This is a \$100 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) per Section 149.065, RSMo.

Transportation Network Company License Fee:

This is a \$5,000 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).

Vital Records Fees:

Pursuant to Section 193.265, RSMo, when a person requests the certification or copy of a death record at the State's Vital Record Office, they are required to pay a \$14 fee for the first certified copy and \$11 for each additional copy. When a person requests a copy of a birth, marriage, divisor, or fetal death record they pay a \$15 fee for the record. Distributions are:

- \$4 - General Revenue Fund (Fund 0101)
- \$5 - Children's Trust Fund (Fund 0694)
- \$1 - Death; Endowed Care Cemetery Audit Fund (Fund 0562)
- \$1 - Missouri State Coroner's Training Fund (Fund 0846)
- \$3 death, \$5 for all others - Missouri Public Health Services Fund (Fund 0298)

Missouri State Coroner's Training Fee:

If a person requests a copy of a death certificate from their local recorder's office, instead of the State Vital Records Office, they are required to pay a \$14 fee for the first copy and \$11 for each additional copy. \$1 of the fee is collected per Section 193.265, RSMo, and deposited into the Missouri State Coroners' Training Fund (Fund 0846). The remaining fee is deposited into their local county fund.

FEES ADMINISTERED

Fee Type	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021	Percent of Change	FY2020
Battery	\$972,118	9.8%	\$885,516	-1.7%	\$901,274	2.7%	\$877,368	11.2%	\$788,970
Criminal Record									630
Contract Office Penalties	20,516	-47.7%	39,244	-52.6%	82,774	14.8%	72,118	10.8%	65,090
Contract Office Return to State									922,256
Excess Traffic Fines	2,485	-71.6%	8,751	-78.4%	40,565	211.7%	13,013	-78.4%	60,160
Gaming	56,052,266	-3.0%	57,772,064	-2.9%	59,509,284	8.0%	55,106,518	-2.2%	56,354,154
Missouri 911	14,024,072	-3.8%	14,583,305	-2.6%	14,966,832	89.5%	7,899,282	29.1%	6,119,562
MV Commission	1,645,016	122.7%	738,640	-54.7%	1,631,110	172.7%	598,111	-63.2%	1,624,261
Petroleum	3,081,702	-5.3%	3,255,460	-2.7%	3,345,867	0.9%	3,315,819	-2.3%	3,395,340
Political Subdivision Report Fine	1,180,955	26.9%	930,978	-17.1%	1,123,125	86.5%	602,064	-13.5%	696,330
Publication/Record Searches	547,206	7.1%	510,876	-11.8%	579,551	-9.8%	642,709	-2.2%	656,833
Rural Electric	500	51.5%	330	-26.7%	450	7.1%	420	-12.5%	480
Storage Tank	15,827,685	-4.2%	16,524,638	2.1%	16,180,936	1.4%	15,960,933	-0.2%	16,000,429
Tax Credit Annual Report Filing Penalty	134,025	-2.9%	138,002	18.8%	116,173	-42.0%	200,290	-15.5%	236,890
Tire	2,755,753	-5.7%	2,921,576	4.0%	2,810,061	11.6%	2,517,794	-3.4%	2,606,234
Tobacco	31,500	4.3%	30,200	8.2%	27,900	15.8%	24,100	-1.6%	24,500
Transportation Network Comp	25,000	-28.6%	35,000	16.7%	30,000	50.0%	20,000	-20.0%	25,000
Total Collections	\$96,300,800	-2.1%	\$98,374,580	-2.9%	\$101,345,902	15.4%	\$87,850,539	-1.9%	\$89,577,119

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2020-2024)**

	Fiscal Year				
	2024	2023	2022	2021	2020
Blindness Education	119,195	115,044	126,227	129,674	87,823
CDL Testing	29,140	30,102	37,576	30,242	28,678
Driver Licenses Issued					
Operator (Class F)	1,067,411	983,544	1,030,263	1,128,797	954,903
For Hire (Class E)	109,679	99,793	103,084	114,246	96,667
Commercial (Class A, B, C)	64,732	63,193	66,178	69,841	65,433
Motorcycle (Class M)	99	172	160	147	112
Identification Card Fee	178,736	184,545	175,220	180,284	148,607
Instruction Permit Fee	165,165	162,068	158,279	152,893	141,659
Organ Donor	137,485	124,173	168,170	171,668	125,644
Processing Fee	10,376	14,747	21,683	19,136	7,123
Record Inquiries (a)	239,009	234,810	221,142	267,210	252,106
Reinstatement Fee	3,024	3,420	30,752	38,496	39,814
Miscellaneous					
Address Changes	4,279	4,697	5,256	4,342	6,006
CDL Medical Certification	80,198	77,310	80,790	70,703	72,472
Nondriver ID for Voting	1,328	1,492	847	948	1,123
Other	1,938	2,032	2,334	2,891	2,376
Total Driver License Financial Transaction Items	<u>2,211,794</u>	<u>2,101,142</u>	<u>2,227,961</u>	<u>2,381,518</u>	<u>2,030,546</u>
Percent Increase/Decrease from Prior Year	<u>5.27%</u>	<u>-5.69%</u>	<u>-6.45%</u>	<u>17.28%</u>	<u>-7.76%</u>

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

DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2020-2024)

	Fiscal Year				
	2024	2023	2022	2021	2020
Alt. Fuel Decal	25,180	17,524	11,324	7,884	5,926
Antiterrorism	440	344	396	374	310
Blindness Education	126,966	138,639 *	137,093	163,598	127,451
Breast Cancer Awareness	958	988 *	815	806	760
Certificate of Title	1,902,373	1,937,162	2,005,465	2,185,230	2,028,063
Children's Trust	2,237	2,326 *	2,311	2,571	2,695
Duplicate Plate	50,672	52,863	49,807	47,508	51,532
Law Enforcement Memorial	1,307	1,658	1,554	1,788	2,397
License Transfer	210,941	204,591	215,846	260,724	234,904
MV Trip Permit	44,733	45,926	43,700	51,508	57,203
Organ Donor	115,445	129,350 *	156,958	184,907	147,490
Plate Reissuance	128	180		2,028,884	5,512,600
Plate Reservation	181,722	190,926	173,835	179,962	168,286
Processing Fee	267,208	865,712	1,128,129	1,151,934	808,919
Record Inquiries (a)	737,381	687,298	684,567	749,571	749,338
Registration	5,514,037	5,684,840	5,498,225	5,860,284	6,154,673
Renewal Penalty	534,823	548,497	516,360	531,936	415,102
Specialty Plate	2	2 *	5	7	4
Title Penalty	351,221	340,341	516,360	387,465	272,531
Transportation Network Company Business License	0	0	4	6	5
World War I	92,163	90,615	108,963	137,944	110,946
World War II	0	0 *	0	0	0
Miscellaneous	465,531	557,461	423,953	460,194	551,896
Total Motor Vehicle Financial Transaction Items	<u>10,625,468</u>	<u>11,497,243</u>	<u>11,675,670</u>	<u>14,395,085</u>	<u>17,403,031</u>
Percent Increase/Decrease from Prior Year	<u>-7.58%</u>	<u>-1.53%</u>	<u>-18.89%</u>	<u>-17.28%</u>	<u>6.38%</u>

* 2023 numbers updated from prior year Statistical Report

(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 (2020-2024)**

	Fiscal Year				
	2024	2023	2022	2021	2020
Certificate of Title	66,972	71,592	77,101	86,572	70,437
Processing Fee	451,105	477,669	502,021	552,574	527,814
Registration/Decal	113,182	120,068	121,685	140,489	117,095
Miscellaneous	9,968	10,800	11,553	13,296	8,521
Total Marine Financial Transaction Items	<u>641,227</u>	<u>680,129</u>	<u>712,360</u>	<u>792,931</u>	<u>723,867</u>
Percent Increase/Decrease from Prior Year	<u>-5.72%</u>	<u>-4.52%</u>	<u>-10.16%</u>	<u>9.54%</u>	<u>0.13%</u>

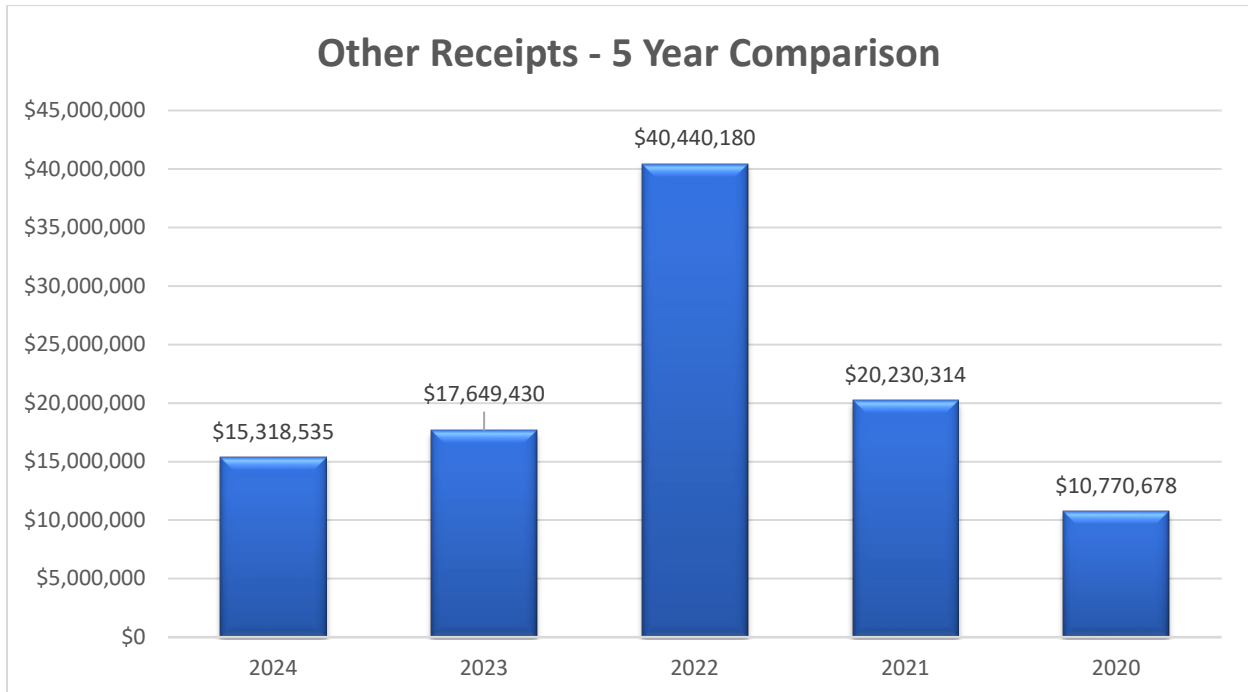
**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2020-2024)**

	Fiscal Year				
	2024	2023	2022	2021	2020
Certificate of Title	7,750	8,591	9,551	11,545	9,560
Registration/Decal	12,967	14,008	15,457	18,327	15,983
Miscellaneous/Penalties	2,271	2,561	2,907	3,645	2,436
Total All-Terrain Vehicle Financial Transaction Items	<u>22,988</u>	<u>25,160</u>	<u>27,915</u>	<u>33,517</u>	<u>27,979</u>
Percent Increase/Decrease from Prior Year	<u>-8.63%</u>	<u>-9.87%</u>	<u>-16.71%</u>	<u>19.79%</u>	<u>-10.21%</u>

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY24 Amount Collected	FY23 Amount Collected	Percent Increase/ Decrease
Cash Bonds	-\$176,105	-\$104,359	68.7 %
Federal Funds	2,066,053	1,497,969	37.9
Interest	1,138,884	370,006	100.0
Recycling Receipts	7,433	11,041	-32.7
Refunds/Rebates	32,762	27,898	17.4
Unclaimed Property	110,662	15,680	605.8
All Other Miscellaneous Receipts	12,138,846	15,831,196	-23.3
Total Other Receipts	\$15,318,535	\$17,649,431	-13.2 %



Non-State Funds Schedule

Fiscal Year Ended June 30, 2024

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 2024

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	\$ 2,433,211	66,349,003		5,836,246	30,413,237	1,159,822	1,149,219,644
Interest	7,514	48,537		142,942	108,039	47,301	
Total Collections	\$ 2,440,725	66,397,541	0	5,979,188	30,521,277	1,207,122	1,149,219,644
Disbursements							
Political Subdivisions	\$	3,561,628		6,069,973	29,069,968	2,010,775	
General Revenue	1,686,638	35,976					
Other State Funds	1	62,633,610					
Refunds to Taxpayers		20,860		115,377	167,637		
Transfers to Other Non-State Funds	775,545						
Other Entities					619,814		1,149,360,265
Total Disbursements	\$ 2,462,183	66,252,074	0	6,185,350	29,857,419	2,010,775	1,149,360,265
Collections Over (Under) Disbursements	\$ (21,458)	145,467	0	(206,162)	663,858	(803,653)	(140,622)
Beginning Balance July 1, 2023	188,497	847,331	0	3,157,666	1,760,411	1,413,948	17,403,393
Ending Total Assets	\$ 167,038	992,797	0	2,951,504	2,424,269	610,295	17,262,771

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	\$ 29,918,331	14,024,072	369,821,261	1,410,580,336	450,442,628	5,331,865,945	8,862,063,734
Interest	1,385,481	24,571	955,837	3,177,902	279,264	27,223,197	33,400,586
Total Collections	\$ 31,303,812	14,048,644	370,777,098	1,413,758,237	450,721,891	5,359,089,142	8,895,464,320
Disbursements							
Political Subdivisions	\$ 26,640,608	10,165,951	381,327,517		450,942,875	5,366,769,259	6,276,558,555
General Revenue						51,924,539	53,647,153
Other State Funds				2,012,481			64,646,092
Refunds to Taxpayers	12,522,052			4,528,390		(174)	17,354,142
Transfers to Other Non-State Funds				1,420,423,446			1,421,198,991
Other Entities		3,783,075					1,153,763,154
Total Disbursements	\$ 39,162,660	13,949,026	381,327,517	1,426,964,318	450,942,875	5,418,693,624	8,987,168,087
Collections Over (Under) Disbursements	\$ (7,858,848)	99,618	(10,550,419)	(13,206,080)	(220,984)	(59,604,481)	(91,703,766)
Beginning Balance July 1, 2022	38,948,253	1,344,648	78,057,090	63,724,075	6,610,283	762,123,145	975,578,740
Ending Total Assets	\$ 31,089,405	1,444,265	67,506,671	50,517,995	6,389,299	702,518,664	883,874,974

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

Tax and Fee Distribution Counties

Fiscal Year Ended June 30, 2024

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, 2024**

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)
Adair County	\$	10,144			5,574	1,078,333	12,030,564	926,133		28,307	230,732	14,309,786
Andrew County		10,313			3,065	1,047,318	2,406,066	898,800		31,028	202,591	4,599,180
Atchison County		24,462			568	1,039,752	1,553,467	523,564		34,688	2,390	3,178,891
Audrain County		70,106			90,245	1,257,439	14,843,546	1,477,933		26,816	9,174	17,775,259
Barry County		39,236			20,846	1,972,911	22,698,756	2,225,957		16,820	51,197	27,025,723
Barton County		63,608			334	1,087,656	1,364,272	100,060		31,970	17,135	2,665,035
Bates County		64,959			880	1,400,759	1,815,171	575,018		29,441	28,836	3,915,065
Benton County		-			510	1,179,786	5,603,175	1,061,565		22,646	30,190	7,897,872
Bollinger County		-			896	856,114	2,098,196	696,492		32,282	14,423	3,698,402
Boone County		17,775	456,345		194,927	2,525,302	131,247,423	11,486,064		-	93,115	146,020,951
Buchanan County		27,601			79,392	863,043	56,458,739	5,173,120		6,233	65,236	62,673,365
Butler County		45,942			7,883	1,710,524	22,319,243			20,324	58,648	24,162,565
Caldwell County		46,231			13,613	849,560	1,529,466	622,698		32,387	108,026	3,201,981
Callaway County		-			23,352	2,262,733	10,081,260	3,131,751		17,303	27,180	15,543,580
Camden County		4,729			19,037	3,759,383	39,853,654	2,790,176		-	44,505	46,471,484
Cape Girardeau County		39,842			19,533	1,493,576	58,541,766	4,593,028		4,556	63,824	64,756,126
Carroll County		94,826			817	1,202,233	1,435,879	373,662			2,493	3,109,910
Carter County		-			56	495,088	1,118,485			33,608	5,340	1,652,578
Cass County		62,714			24,525	2,194,977	64,402,129	8,794,198		-	23,850	75,502,393
Cedar County		-			4,284	864,305	2,062,683	47,831		29,021	29,347	3,037,471
Chariton County		52,768			563	1,118,762	1,589,426	483,014			3,418	3,247,950
Christian County		7,790			44,594	2,327,562	36,518,306			-	31,205	38,929,457
Clark County		30,721			6,189	755,543	1,958,928	324,643		33,578	1,586	3,111,187
Clay County		123,957			806,328	1,392,228	55,263,646	14,570,147		-	387,540	72,543,846
Clinton County		-			4,687	984,649	5,241,003	952,205			238,005	7,420,550
Cole County		38,560	10,098,064		488,895	1,566,717	46,385,955	3,655,843		11,510	41,121	62,286,667
Cooper County		39,385			1,179	874,277	9,116,827	862,947		28,853	17,750	10,941,218
Crawford County		25,823			2,993	1,046,739	7,185,546			25,184	22,508	8,308,792
Dade County		29,072			1,814	850,621	1,310,906	352,488		32,891	4,094	2,581,886
Dallas County		-			519	1,028,026	9,152,467			28,703	12,926	10,222,642
Daviess County		10,413			379	1,017,319	2,060,140	375,750		31,664	1,511	3,497,176
DeKalb County		-			7,960	1,031,415	2,737,035	497,103		33,140	109,437	4,416,088
Dent County		-			403	955,487	4,658,600			29,819	15,575	5,659,884
Douglas County		-			24,997	1,119,844	2,718,486			29,795	31,392	3,924,514
Dunklin County		17,159			40,849	1,156,712	6,226,419	1,063,413		26,060	39,460	8,570,073
Franklin County		100,390			56,143	3,323,658	77,442,807			-	79,856	81,002,854
Gasconade County		15,678			601	837,671	9,072,767	776,768			13,427	10,716,912

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2024**

County (continued from previous page)	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)
Gentry County	\$	-			3,095	757,560	1,010,345	257,138			3,843	2,031,982
Greene County		62,098	58,195		907,435	5,552,067	128,040,561			-	278,159	134,898,515
Grundy County		40,388			125	678,412	1,730,319				12,607	2,461,852
Harrison County		-			344	1,119,960	4,440,606	326,911			15,001	5,902,822
Henry County		18,550			2,811	1,242,641	12,453,924	1,152,522		25,130	13,477	14,909,053
Hickory County		-			370	690,591	1,975,067			30,743	16,261	2,713,032
Holt County		46,469			158	734,041	1,219,079	412,679			1,821	2,414,246
Howard County		14,099			33,396	579,340	2,083,149	633,053			7,213	3,350,250
Howell County		39,246			47,445	1,757,073	12,222,158	2,122,813		21,881	22,332	16,232,948
Iron County		32,023			9,258	539,763	1,528,080			32,699	7,597	2,149,420
Jackson County	1,404,634	141,205	3,241,560		1,186,823	1,757,578	376,922,530			-	8,413,671	393,068,001
Jasper County		91,050			60,046	2,059,303	63,922,960			-	150,630	66,283,989
Jefferson County		69,003			294,064	6,479,324	52,631,544			-	49,076	59,523,011
Johnson County		35,530			6,064	1,967,637	47,359,858	5,523,177		14,378	11,852	54,918,496
Knox County		17,427			28,686	701,024	1,036,293	319,024		35,000	865	2,138,319
Laclede County		33,573			23,664	1,272,655	13,923,893			20,669	51,858	15,326,311
Lafayette County		73,573			3,938	1,239,763	5,385,655	1,715,655		21,332	398,384	8,838,301
Lawrence County		58,233			2,875	1,571,239	10,648,323	2,255,660		19,571	68,444	14,624,345
Lewis County		21,372			102,867	688,177	2,323,055	748,632		32,681	5,765	3,922,548
Lincoln County		20,726			30,866	2,045,070	26,095,928			5,819	28,070	28,226,477
Linn County		31,407			4,599	938,707	3,076,949	614,580		31,097	7,624	4,704,960
Livingston County		35,957			581	883,394	7,289,843	581,650		31,463	20,728	8,843,617
Macon County		69,321			8,807	1,254,297	7,070,497	766,806		29,945	9,970	9,209,644
Madison County		-			3,619	492,251	3,059,382			31,478	13,243	3,599,973
Maries County		-			529	657,030	1,251,581	310,701			4,269	2,224,111
Marion County		51,496			27,441	865,823	7,487,808	1,323,761		26,765	16,607	9,799,701
McDonald County		20,825			3,703	1,106,324	14,018,709			28,250	14,744	15,192,555
Mercer County		21,461			124	634,693	1,011,689	272,779			3,734	1,944,481
Miller County		-			3,663	1,270,810	8,401,480	1,072,339		21,056	19,587	10,788,935
Mississippi County		-			1,351	592,424	1,983,570	117,653		32,603	9,300	2,736,902
Moniteau County		38,312			1,223	821,405	2,674,698	629,903			10,048	4,175,590
Monroe County		44,859			438	968,380	1,196,828	324,223		32,594	2,611	2,569,933
Montgomery County		25,336			675	838,185	3,462,022	759,761		30,962	9,776	5,126,717
Morgan County		6,597			2,268	1,801,088	8,963,392	569,412		19,373	22,464	11,384,593
New Madrid County		60,021			7,510	1,162,636	5,732,752	932,300		30,503	168,990	8,094,712
Newton County		65,317			30,974	1,879,593	33,696,058			11,618	68,626	35,752,186
Nodaway County		-			2,933	1,754,891	4,765,868	985,449		30,104	6,611	7,545,857
Oregon County		14,178			5,009	774,020	1,650,027	236,121		31,601	10,643	2,721,600

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2024**

County (continued from previous page)	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)
Osage County	\$	23,637			505	852,149	3,615,692	935,014		31,433	813	5,459,243
Ozark County		-			16,524	1,016,799	1,942,784				15,396	2,991,502
Pemiscot County		26,757			1,132	815,038	10,988,503			32,393	17,365	11,881,187
Perry County		34,914			2,201	926,689	7,767,144	1,829,148		28,148	17,704	10,605,949
Pettis County		25,783			9,084	1,623,361	25,113,116	1,974,504		19,409	465,682	29,230,939
Phelps County		31,397			28,211	1,292,805	18,706,559			20,504	36,666	20,116,141
Pike County		60,419			912	877,259	6,446,388			27,395	15,914	7,428,286
Platte County		36,812			118,920	2,303,579	30,556,575	8,957,097		-		41,972,982
Polk County		-			993	1,431,629	13,155,665			22,376	64,478	14,675,142
Pulaski County		31,317			82,461	1,185,615	14,328,812				33,432	15,661,638
Putnam County		14,605			88	832,053	1,277,700	296,252		33,716	3,352	2,457,766
Ralls County		27,651			154	830,344	4,224,509	542,211			5,238	5,630,108
Randolph County		59,763			23,281	1,138,934	9,784,911	1,059,918		25,319	203,831	12,295,957
Ray County		94,826			1,939	1,183,220	5,777,678	1,888,374		26,384	29,102	9,001,523
Reynolds County		-			366	1,075,644	555,115			33,938	4,493	1,669,556
Ripley County		-			962	662,068	1,744,650	330,114		30,017	20,053	2,787,864
St. Charles County		59,813	35,029		450,658	6,144,583	280,556,788	31,014,567		-	108,139	318,369,576
St. Clair County		5,971			24,850	921,908	463,133			31,748	15,627	1,463,237
St. Francois County		38,451			59,079	1,253,767	35,696,025	2,570,389		5,444	51,432	39,674,587
St. Louis County	2,140,951	119,893	2,249,448		3,558,249	17,639,195	1,431,970,711			-	297,452	1,457,975,899
Ste. Genevieve County		51,298			897	2,087,949	5,411,388			26,600	8,831	7,586,962
Saline County		71,884			3,086	1,147,603	5,488,986	1,076,009		28,400	15,291	7,831,258
Schuyler County		-			161	569,557	794,647			35,507	1,678	1,401,550
Scotland County		10,055			193	692,014	862,193	170,322		34,898	2,058	1,771,733
Scott County		37,100			15,458	730,905	9,906,808	1,242,648		21,845	15,826	11,970,590
Shannon County		-			1,408	946,881	1,114,855	233,489			5,001	2,301,634
Shelby County		24,392			7,760	796,570	1,430,836	413,878		34,295	1,281	2,709,012
Stoddard County		64,144			6,878	1,676,711	15,641,296	1,806,529		24,743	41,197	19,261,498
Stone County		26,071			20,435	1,913,280	15,749,553	2,616,002		-	15,421	20,340,761
Sullivan County		18,292			438	775,116	1,625,023	591,060		34,142	2,342	3,046,412
Taney County		18,292			13,516	1,964,484	87,089,864			-	77,363	89,163,519
Texas County		17,457			5,325	1,498,747	6,153,053	1,230,837		23,855	37,735	8,967,008
Town and Country							772,804					772,804
Vernon County		94,945			45,555	1,419,909	5,898,835			28,448	43,914	7,531,605
Warren County		18,103			29,220	1,028,740	19,510,043	2,491,898		15,632	13,642	23,107,279
Washington County		46,380			13,038	833,559	5,346,928	1,089,475		22,412	19,100	7,370,892

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2024**

County (continued from previous page)	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)
Wayne County	\$	32,132			382	792,529	2,106,405	473,491		31,403	16,998	3,453,340
Webster County		48,506			58,482	1,466,477	10,577,294			18,065	16,253	12,185,077
Worth County		-			104	368,164	371,666	104,975		36,431	1,225	882,565
Wright County		27,552			11,532	1,023,541	4,688,839			27,680	17,399	5,796,542
TOTALS	\$	<u>3,545,585</u>	<u>3,712,459</u>	<u>-</u>	<u>9,463,645</u>	<u>168,396,570</u>	<u>3,721,063,456</u>	<u>159,315,276</u>	<u>-</u>	<u>2,200,522</u>	<u>13,894,268</u>	<u>4,097,730,422</u>

Note:

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 50 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 117 for a description of county private car tax.
- (c) See page 118 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 118 for a description of excess traffic fines.
- (e) See page 118 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 11, 22, 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 14 for a description of local sales tax.
- (i) See page 14 for a description of local option use tax.
- (j) See page 18 and 37 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 117 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.
- (m) See page 38 for a description of the telecommunication fee and service charge.
- (z) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the county.

Tax and Fee Distribution Cities

Fiscal Year Ended June 30, 2024

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 - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
Adrian					90,154	574,902				377,605
Advance					70,299	449,105	92,699			391,039
Agency					34,967					34,967
Airport Drive					39,918	1,314,284				1,028,005
Alba					28,349	26,870				55,218
Albany					87,496	423,266	112,768			411,897
Aldrich					3,960					3,960
Alexandria					5,472					5,472
Allendale					2,501	4,975				7,476
Allenville					4,951					4,951
Alma					20,845					20,845
Altamont					8,911					8,911
Altenburg					17,770					17,770
Alton					36,843	340,265				210,622
Amazonia					12,403					12,403
Amity					1,355					1,355
Amoret					6,931					6,931
Amsterdam					11,360	17,342				28,702
Anderson					103,234	510,001	111,955			560,918
Annada					730					730
Annapolis					13,028	80,513				53,285
Anniston					9,380					9,380
Appleton City					53,780	368,437				344,651
Arbela					1,251					1,251
Arbyrd					21,053	34,771				41,453
Arcadia					32,205	83,158	23,888			123,553
Archie					66,078	275,463				207,502
Arcola					1,928					1,928
Argyle					7,504	12,850				20,354
Arkoe					2,918					2,918

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,i)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Armstrong					12,663					12,663
Arnold					1,086,954	14,765,583				13,916,069
Arrow Point Village					3,908					3,908
Arrow Rock					3,127	24,631				22,832
Asbury					10,058	13,214				23,271
Ash Grove					78,793	319,534	121,567			364,357
Ashland					247,376	1,607,650				1,106,947
Atlanta					19,750	26,116	9,210			55,077
Augusta					14,070	64,481				57,058
Aullville					4,013					4,013
Aurora					376,197	3,903,063	443,010			2,380,500
Auxvasse					52,164	163,840				149,393
Ava					150,812	1,525,373	308,244			967,514
Avilla					5,367					5,367
Avondale					22,721	12,900				35,621
Bagnell					2,241	13,175				15,416
Bakersfield					9,693	26,488				36,181
Baldwin Park Village					4,429					4,429
Ballwin	53,865				1,620,842	3,805,796				1,674,707
Baring					6,514					6,514
Barnard					10,474					10,474
Barnett					8,234					8,234
Bates City					11,413	201,357	51,988			197,639
Battlefield					312,151	569,617	220,549			931,862
Bell City					24,180	20,348				40,458
Bella Villa	1,177				39,449	63,623	22,347			62,972
Belle					71,967	341,618				245,571
Bellefontaine Neigh.	16,693				559,684	902,663	62,605			638,982
Bellerive Acres	297				9,953	4,888				10,250
Bellflower					16,936	36,818				36,961

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Bel-Nor	2,174				72,905	117,581	18,908			93,987
Bel-Ridge	3,314				111,103	342,434				114,417
Belton					1,248,241	22,358,352				11,567,021
Benton					45,129	120,778	36,611			202,518
Benton City					5,263					5,263
Berger					13,341	5,124				18,464
Berkeley	12,789				428,778	2,621,153				441,567
Bernie					96,876	293,420	71,438			386,637
Bertrand					37,416	45,802	18,266			86,217
Bethany					151,907	2,088,512				1,126,546
Bethel					7,035	8,932				15,967
Beverly Hills	738				24,753	42,725				25,491
Bevier					33,143	178,251				154,212
Big Lake					3,387					3,387
Bigelow					261					261
Billings					56,489	121,517	36,157			214,135
Birch Tree					28,193	119,798				90,405
Birmingham					9,849	11,049				20,898
Bismarck					64,567	162,912				178,596
Blackburn					11,673	29,835				41,508
Black Jack	10,311				345,712	557,566	79,117			435,139
Blackwater					8,859	24,678				21,221
Blairstown					4,951	2,723				7,673
Bland					26,369	84,018				62,423
Blodgett					10,891	6,817				17,709
Bloomfield					91,457	181,773	81,978			332,486
Bloomsdale					33,300	425,009				247,276
Blue Eye					15,060	33,256				48,317
Blue Springs					3,053,924	28,108,974				14,653,147
Blythedale					10,996					10,996

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Bogard					8,703					8,703
Bolckow					8,494					8,494
Bolivar					556,505	7,297,010				4,267,472
Bonne Terre					359,730	1,770,995				1,551,890
Boonville					415,021	5,261,092	751,446	2,957,514		7,582,994
Bosworth					11,100					11,100
Bourbon					81,660	452,328	97,190			521,173
Bowling Green					218,610	2,814,009				1,491,856
Bragg City					3,752					3,752
Brandsville					6,618					6,618
Branson					658,592	31,308,394				16,393,550
Branson West					25,222	3,090,782				1,517,268
Brashear					12,246	39,306				51,552
Braymer					38,407	73,413				111,819
Breckenridge					13,445	7,995				21,440
Breckenridge Hills	36,552				232,316	320,720	65,096			333,964
Brentwood	38,440				429,039	12,756,974	1,648,170			2,115,649
Bridgeton	17,789				596,423	7,224,193	1,475,389			2,089,600
Brimson					2,606					2,606
Bronaugh					8,494					8,494
Brookfield					214,233	2,259,522	314,832			1,557,567
Brooklyn Heights					5,263					5,263
Browning					11,413	22,916	21,150			55,479
Brownington					3,700					3,700
Brumley					3,596	20,462				24,058
Brunswick					41,742	243,733	40,336			267,850
Bucklin					21,522	53,452	11,353			86,327
Buckner					153,470	822,832	271,840			973,737
Buffalo					171,449	1,403,015				1,122,434
Bull Creek Village					22,200	20,410				42,609

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Bunceton					17,405	9,420				26,826
Bunker					15,373	79,685				95,058
Burlington Junction					27,150					27,150
Butler					219,913	3,276,596				2,027,497
Butterfield					19,698	5,152	7,117			31,967
Byrnes Mill					165,352	671,099				702,228
Cabool					101,410	635,474	105,353			640,998
Cainsville					14,748	6,061	3,468			18,216
Cairo					10,683	18,218				28,901
Caledonia					6,827	51,605				58,431
Calhoun					20,428	37,222	22,149			62,887
California					234,400	1,066,181	184,980			1,150,445
Callao					13,080	7,025	5,854			25,959
Calverton Park	1,776				59,564	96,065	8,425			69,766
Camden					9,120					9,120
Camden Point					23,815					23,815
Camdenton					206,364	4,867,859				2,647,136
Cameron					443,630	6,273,821				3,820,330
Campbell					83,640	423,682	83,933			346,826
Canalou					8,234					8,234
Canton					144,559	484,832				442,889
Cape Girardeau					2,060,512	37,014,971	4,638,841	2,493,945		22,752,374
Cardwell					29,235	47,294				76,529
Carl Junction					424,349	1,164,109				885,591
Carrollton					183,122	1,536,896				1,110,101
Cartersville					96,668	217,415	82,710			295,528
Carthage					808,884	8,193,789	1,419,632			5,317,458
Caruthersville					289,847	1,081,420		1,640,064		2,484,262
Carytown					14,956					14,956
Cassville					166,237	3,302,136	260,873			1,817,486

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Catron					2,137					2,137
Cedar Hill Lakes Village					10,579					10,579
Center					27,515	66,131				74,780
Centertown					14,800	21,748				36,547
Centerview					9,849	9,832	19,834			39,515
Centerville					8,703	3,267				11,969
Centralia					236,641	1,450,175				816,774
Chaffee					159,307	649,641	154,554			612,317
Chain of Rocks Village					5,055					5,055
Chain-O-Lakes Village					5,524					5,524
Chamois					19,646	16,436				36,082
Champ	15				521					537
Charlack	2,027				67,954	109,597				69,981
Charleston					263,479	1,244,079	168,817			1,054,338
Chesterfield	77,713				2,605,552	14,834,166				2,683,265
Chilhowee					15,165	11,406				26,571
Chillicothe					474,585	6,331,234	788,896			4,476,509
Chula					10,162					10,162
Clarence					38,459	113,075	53,085			188,465
Clark					13,236	19,616	19,808			42,852
Clarksburg					13,236	5,021				18,257
Clarksdale					12,767	22,065	7,357			42,189
Clarkson Valley	4,055				135,960					140,015
Clarksville					19,386	17,912	13,636			50,934
Clarkton					52,581	120,812				173,393
Claycomo					69,986	806,406	228,275			1,015,049
Clayton	101,128				904,405	4,596,460	1,649,887			2,655,421
Clearmont					8,234					8,234
Cleveland					33,873	157,624				191,497
Clever					152,063	554,349	171,554			660,337

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Cliff Village					2,084					2,084
Clifton Hill					4,586					4,586
Clinton					478,076	5,374,654	748,329			3,672,032
Clyde					2,866					2,866
Cobalt City					13,758					13,758
Coffey					7,869					7,869
Cole Camp					57,532	256,085	52,222			285,987
Collins					6,514	59,589	8,337			74,438
Columbia					6,579,359	62,460,624	9,939,787			48,322,665
Commerce					2,345					2,345
Conception JCT					9,224					9,224
Concordia					123,558	949,720				518,017
Coney Island					2,449	12,844	7,325			22,617
Conway					37,990	194,988				167,982
Cool Valley	1,615				54,144	163,916	38,854			94,614
Cooter					17,874					17,874
Corder					21,783	20,336	12,380			47,720
Corning					156					156
Cosby					5,941					5,941
Cottleville					292,401	2,997,329				1,791,066
Country Club Village					129,603	145,756	64,785			340,144
Country Club Hills	1,576				52,842	118,712	18,154			72,572
Country Life Acres	112				3,752					3,864
Cowgill					8,755					8,755
Craig					5,472	10,462				15,933
Crane					77,907	296,493	59,810			338,935
Creighton					17,041	11,619				28,660
Crestwood	28,625				646,398	4,230,971	846,558			1,521,581
Creve Coeur	29,273				981,479	5,166,599				1,010,752
Crocker					48,412	259,978	57,577			299,463

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Cross Timbers					6,201					6,201
Crystal City					247,011	2,537,896	347,185			2,286,122
Crystal Lake Park	790				26,473	42,696				27,262
Crystal Lakes					20,324	11,183				31,506
Cuba					165,768	2,051,334				1,077,203
Curryville					10,266	7,245				17,511
Dadeville					11,777					11,777
Dalton					365					365
Dardenne Prairie					664,064	3,671,965				2,132,655
Darlington					3,439					3,439
DeKalb					12,142					12,142
De Soto					336,071	5,467,525				4,002,035
De Witt					4,325					4,325
Dearborn					25,118	96,551				121,669
Deepwater					18,500	21,741	41,971			71,341
Deerfield					2,084					2,084
Dellwood	7,638				256,079	606,670	103,222			366,938
Delta					19,594	17,914				33,056
Dennis Acres Village					2,449					2,449
Denver					1,668					1,668
Des Arc					6,827					6,827
Des Peres	14,288				479,066	9,825,807	1,940,662			2,434,017
Desloge					251,336	4,281,614				2,430,627
Dexter					413,092	4,259,624	538,861			2,979,462
Diamond					43,305	402,990				289,365
Diehlstadt					8,182					8,182
Diggins					15,894	64,755				60,156
Dixon					64,202	476,610				426,666
Doniphan					92,812	1,066,663	287,454			932,188
Doolittle					29,391	58,731				88,122

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,i)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Dover					4,325	5,853				10,178
Downing					15,634					15,634
Drexel					50,444	348,288				260,545
Dudley					5,263	86,662				91,926
Duenweg					77,907	554,177				397,349
Duquesne					112,510	1,261,648	106,624			1,165,443
Eagleville					14,331	485,430				273,227
East Lynne					15,321	42,215				43,464
East Prairie					153,366	694,202	43,777			494,629
Easton					11,829	4,850				16,679
Edgar Springs					10,370	37,529				47,900
Edgerton					31,319	17,224				48,543
Edina					52,737	278,775	79,412			317,824
Edmundson	1,337				44,816	1,172,087	39,924			86,077
El Dorado Springs					182,027	945,979				670,008
Eldon					230,127	2,883,994	112,487			1,556,829
Ellington					41,168	485,253				369,674
Ellisville	15,519				520,339	3,513,259				535,859
Ellsinore					21,679	61,146				62,822
Elmer					2,658					2,658
Elmira					2,032					2,032
Elmo					5,941					5,941
Elsberry					100,941	303,570	89,330			399,698
Emerald Beach					11,048					11,048
Eminence					26,838	437,546	68,313			276,322
Emma					10,474	9,711				20,186
Eolia					24,597	94,506				119,103
Essex					21,001	16,615	8,223			45,839
Ethel					2,137					2,137
Eureka	18,101				606,897	6,554,078				669,849

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Evergreen										
Everton					14,227	40,764				54,991
Ewing					21,157	43,893				56,271
Excelsior Estates					10,891					10,891
Excelsior Springs					549,939	8,126,720	1,286,562			4,220,723
Exeter					38,198	34,440	13,864			86,502
Fair Grove					82,441	529,789				317,903
Fair Play					21,991	134,066				94,582
Fairfax					33,769	53,362	41,464			128,594
Fairview					21,835	18,057	7,476			47,368
Farber					13,289	22,885	7,948			44,122
Farley					13,810					13,810
Farmington					949,326	14,317,196	1,401,781			11,003,844
Fayette					146,070	313,199	83,445			511,017
Fenton	6,200				207,875	4,941,444	588,943			803,018
Ferguson	28,796				965,481	5,470,455	694,426			1,688,703
Ferrelview					33,456	25,575				59,031
Festus					662,136	13,610,551				9,781,227
Fidelity					11,829					11,829
Fillmore					9,015					9,015
Fisk					16,259	33,925				39,768
Fleming					5,941					5,941
Flemington					5,732					5,732
Flint Hill					51,122	128,169				179,291
Flordell Hills	1,125				37,729	60,850	6,176			45,030
Florissant	81,651				2,737,604	8,602,932	2,058,691			4,877,946
Foley					4,638	38,629				43,267
Fordland					40,543	137,314				177,857
Forest City					12,663	5,275				17,938
Foristell					28,662	1,227,161	189,562			1,137,955
Forsyth					142,266	943,762				572,570

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Fortescue					1,094					1,094
Foster					3,960					3,960
Fountain N' Lakes					8,807					8,807
Frankford					17,874	18,477				36,351
Franklin					3,648	4,715				6,005
Fredericktown					230,804	2,557,663				1,794,184
Freeburg					21,314	166,475				187,789
Freeman					24,753	48,252				73,005
Fremont Hills					54,666	54,458	36,289			145,412
Freistatt					9,328					9,328
Frohna					12,767					12,767
Frontenac	5,614				188,229	3,421,127	402,959			596,801
Fulton					656,612	4,982,789	899,315			3,549,178
Gainesville					38,823	321,986				253,480
Galena					23,711	124,628				103,194
Gallatin					94,896	442,975	116,657			418,291
Galt					8,755					8,755
Garden City					84,891	322,042	110,523			375,832
Gasconade					8,963					8,963
Gentry					2,918					2,918
Gerald					70,924	363,562				363,807
Gerster					1,094	366				1,460
Gibbs					3,648					3,648
Gideon					40,647	36,861				77,509
Gilliam					9,120	5,273				13,807
Gilman City					17,145	25,784				34,334
Ginger Blue						408				408
Gladstone					1,410,309	13,187,566	2,446,322			10,613,769
Glasgow					56,646	276,688	62,916			281,722
Glen Echo Park	190				6,358					6,547

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Glenaire					28,088					28,088
Glen allen					2,970					2,970
Glendale	9,599				321,844	779,693	320,653			652,096
Glenwood					9,432					9,432
Golden City					34,185	98,427				80,118
Goodman					62,639	134,295				152,198
Gordonville					32,570	14,796				32,570
Gower					79,888	253,549	97,665			402,763
Graham					7,660					7,660
Grain Valley					814,355	4,111,216				2,555,274
Granby					106,830	372,682				394,774
Grand Falls Plaza					5,367					5,367
Grand Pass					2,553					2,553
Grandin					11,777	55,120				49,518
Grandview					1,365,806	10,454,811	2,956,615			7,945,683
Granger					1,146					1,146
Grant City					42,576	239,654				237,443
Grantwood Village	1,463				49,037	248,289	53,431			103,931
Gravois Mills					6,722	77,288				58,248
Green City					31,371	57,288				69,564
Green Park	4,204				140,963	601,402				145,167
Green Ridge					24,388	75,512				99,900
Greencastle					11,673	4,635				11,673
Greendale	998				33,456	62,153	9,864			44,318
Greenfield					63,577	351,977	50,957			414,351
Greentop					20,219	25,796				39,148
Greenville					23,086	233,104				179,735
Greenwood					313,767	1,006,875				944,122
Guilford					3,127					3,127
Gunn City					4,169					4,169

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Hale					19,542	47,462				43,273
HalfWay					7,869	53,396				61,265
Hallsville					84,109	311,156				308,367
Halltown					5,420					5,420
Hamilton					88,069	569,780	111,754			493,465
Hanley Hills	3,123				104,693	190,769	19,376			127,192
Hannibal					891,533	11,458,099	1,475,766			8,612,436
Hardin					29,756	25,783	19,223			74,762
Harris					3,387					3,387
Harrisburg					14,122	41,775				55,898
Harrisonville					527,426	7,828,381				3,887,132
Hartsburg					6,931	5,999				12,930
Hartville					30,955	237,430	53,126			274,008
Harwood					1,511					1,511
Hawk Point					35,228	60,458				95,686
Hayti					129,915	1,724,295				769,978
Hayti Heights					26,838	8,224				33,376
Haywood City					6,931					6,931
Hazelwood	39,569				1,326,669	8,100,205	3,665,664			5,031,902
Henrietta					14,487	67,462	50,058			132,007
Herculaneum					243,468	3,080,193				2,002,990
Hermann					113,865	2,109,877				1,497,750
Hermitage					32,362	112,311	33,651			142,470
Higbee					23,919	53,196				59,383
Higginsville					251,024	2,004,033	317,375			1,370,145
High Hill					9,693	4,699				14,392
Highlandville					50,184	179,374	49,010			218,777
Hillsboro					180,985	989,524				969,773
Hillsdale	1,890				63,368	102,201				65,258
Hoberg					2,501					2,501

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Holcomb					33,456	44,640				78,096
Holden					115,168	814,237	201,187			656,801
Holland					10,110					10,110
Holliday					5,941					5,941
Hollister					238,830	4,427,865	440,297			2,904,892
Holt					24,545	181,108				99,165
Holts Summit					232,316	1,392,777	429,671			1,604,540
Homestead Village					10,005					10,005
Homestown					3,804	791				4,595
Hopkins					24,597	29,259				53,856
Hornersville					27,984	17,535				45,519
Houston					108,341	2,382,057	185,809			2,205,541
Houston Lake					11,934					11,934
Houstonia					10,318					10,318
Howardville					14,435	4,769	2,369			21,573
Hughesville					7,817					7,817
Humansville					47,266	200,299				203,562
Hume					14,748	20,599				31,236
Humphreys					4,638					4,638
Hunnewell					7,244	2,313				9,556
Huntleigh	561				18,812					19,373
Huntsdale					1,511	206				1,511
Huntsville					71,706	113,322	50,043			197,297
Hurdland					8,077					8,077
Hurley					9,172	2,586	2,857			14,615
Iatan					2,032					2,032
Iberia					36,635	444,323				334,635
Independence					6,410,360	61,066,135	10,322,088			41,007,989
Indian Point					28,662	1,025,736				541,750
Innsbrook					31,059	133,312				164,371

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Ionia					3,700					3,700
Iron Mtn. Lake					33,352	7,905				41,257
Irondale					19,177	701				19,879
Ironton					76,865	596,555	78,134			464,822
Jackson					806,747	7,470,114				3,888,881
Jacksonville					6,358					6,358
Jameson					3,804					3,804
Jamesport					29,131	129,937				115,755
Jamestown					17,197	31,561				48,758
Jane						46,425				46,425
Jasper					47,213	175,976	71,277			209,249
Jefferson City					2,252,701	31,987,042				20,187,034
Jennings	20,042				671,985	2,284,201				692,028
Jerico Springs					8,338					8,338
Jonesburg					37,833	292,506				235,097
Joplin					2,697,426	55,457,605	6,683,381			44,873,376
Josephville					26,681	24,345				51,026
Junction City					14,748					14,748
Kahoka					102,192	390,869				493,060
Kansas City					26,477,629	349,318,789	95,434,847	12,600,482		241,395,303
Kearney					542,174	5,816,641	1,491,103			5,995,942
Kelso					28,870	130,321				159,191
Kennett					547,959	6,293,656	827,297			6,216,524
Keytesville					22,929	46,841				69,770
Kidder					13,914	8,493				22,407
Kimberling City					122,151	1,191,815	184,409			981,573
Kimmswick					6,931	126,895	17,404			108,932
King City					41,637	201,521				175,985
Kingdom City					6,983	740,881				377,423
Kingston					15,112					15,112

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Kingsville					12,767	69,335				58,991
Kinloch	409				13,705	44,058				14,114
Kirbyville					10,162	132,822				142,984
Kirksville					913,525	10,938,492	1,381,719			6,368,984
Kirkwood	45,791				1,535,274	7,280,180	2,195,788			3,776,852
Knob Noster					144,976	760,547	242,439			706,083
Knox City					9,953					9,953
Koshkonong					10,214	124,613	44,837			179,664
La Belle					34,602	64,596	15,238			114,436
La Grange					42,992	51,721	38,481	1,213,690		1,346,885
La Monte					52,842	186,824				239,665
La Plata					65,505	203,936				201,462
La Russell					6,983					6,983
Laclede					15,894	9,632				15,894
Laddonia					26,160	81,891	50,791			117,896
Ladue	13,971				468,435	2,447,709				482,407
Lake Annette					5,576					5,576
Lake Lafayette					14,435	18,706	8,535			41,676
Lake Lotawana					120,379	1,431,152	327,137			1,401,529
Lake Mykee										-
Lake Ozark					108,237	5,460,569	390,370			3,491,602
Lake St. Louis					870,637	9,338,995	1,849,910			7,390,101
Lake Tapawingo					41,377					41,377
Lake Tekakwith										-
Lake Waukomis					46,275	8,850	36,434			91,559
Lake Winnebago					74,677	63,007				74,677
Lakeshire	2,415				80,982	130,609				83,397
Lamar					222,310	2,250,415	406,673			1,529,364
Lamar Heights					8,859	118,356				8,859
Lanagan					19,438	12,114				31,551

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Lancaster					35,176	112,763				147,938
Laredo					8,129					8,129
Lathrop					118,346	443,459	150,239			606,169
Laurie					48,933	1,178,522	47,654			689,405
Lawson					132,417	458,698	197,409			566,705
Leadington					39,814	634,950	103,321			523,326
Leadwood					61,388	156,557				217,945
Leasburg					16,988					16,988
Leawood					32,309	26,207				58,516
Lebanon					782,359	13,784,487				5,488,237
Lee's Summit					5,268,949	60,321,260	14,132,389			52,492,405
Leeton					27,724	95,092	80,080			156,624
Leonard					2,970					2,970
Leslie					7,087					7,087
Levasy					4,013	6,581				10,594
Lewis & Clark Village					5,003					5,003
Lewistown					27,150	81,463				108,613
Lexington					242,425	1,066,630	327,598			1,014,397
Liberal					32,778	54,791				87,570
Liberty					1,572,065	24,550,648	5,585,771			14,651,769
Licking					148,572	889,121	160,632			840,852
Lilbourn					51,799	53,999	12,265			118,063
Lincoln					59,616	255,417	71,486			304,402
Linn					70,351	527,491	137,414			735,256
Linn Creek					11,256	581,787	126,640			407,063
Linneus					14,643					14,643
Livonia					2,710					2,710
Loch Lloyd Village					44,973					44,973
Lock Springs					2,084					2,084
Lockwood					44,087	415,945	86,736			301,282

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Lohman					9,120	5,378				14,498
Loma Linda					49,142	36,910				86,052
Lone Jack					77,751	512,304				390,650
Longtown					4,690					4,690
Louisburg					6,983					6,983
Louisiana					166,707	834,022	233,325			956,407
Lowry City					31,945	180,650	33,429			227,417
Lucerne					2,970					2,970
Ludlow					5,784					5,784
Lupus					1,459					1,459
Luray					3,804					3,804
Mackenzie										-
Macon					284,376	2,947,143	495,328			2,089,599
Madison					26,838	49,393				76,230
Maitland					14,383	14,145				28,528
Malden					193,127	1,565,868	192,355			1,090,448
Malta Bend					9,745	5,320				15,065
Manchester	28,495				955,371	5,377,628				983,865
Mansfield					62,170	287,102				244,870
Maplewood	67,023				430,915	6,131,014	655,027			1,152,965
Marble Hill					72,332	692,638				589,975
Marceline					110,634	632,011	190,771			689,866
Marionville					107,038	552,694	37,370			476,025
Marlborough	10,100				115,741	245,002				125,841
Marquand					9,693	14,721				24,413
Marshall					719,459	4,176,987	620,097			4,472,289
Marshfield					388,652	4,664,765				3,082,983
Marston					20,688	285,416	119,537			236,140
Marthasville					64,879	305,290	65,566			130,445
Martinsburg					13,080	47,355	12,334			72,769

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Maryland Hgts.	43,961				1,473,938	5,778,125		8,764,405		10,282,305
Maryville					554,108	6,336,632	917,060			4,059,154
Matthews					27,828	768,158				539,933
Maysville					57,063	151,423				143,590
Mayview					10,839	14,306				20,376
McBaine					886					886
McCord Bend Village					11,048					11,048
McFall					6,201					6,201
McKittrick					4,013					4,013
Meadville					21,626					21,626
Memphis					90,206	585,732	95,337			587,747
Mendon					8,494	10,200	8,131			26,826
Mercer					13,705	24,604				38,309
Merriam Woods					104,537	69,215				150,513
Merwin					3,596					3,596
Meta					9,380	55,904				65,284
Metz					1,146					1,146
Mexico					597,673	4,500,312	772,681			3,665,986
Miami					7,921					7,921
Middletown					8,911	21,725				30,636
Milan					94,792	265,750				360,542
Milford					1,251					1,251
Mill Spring					8,286	2,920				11,206
Millard					4,117					4,117
Miller					36,687	209,788				157,073
Milo					2,970					2,970
Mindenmines					14,122	36,171				50,293
Miner					47,735	1,868,195	191,282			1,389,186
Mineral Point					12,038	20,100				32,138
Miramiguo Park					6,566					6,566

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Missouri City					11,308	23,994				35,302
Moberly					718,261	7,794,833	1,219,606			5,132,973
Mokane					9,797	7,501				17,298
Moline Acres	7,897				112,354	242,571	25,902			146,152
Monett					499,025	5,484,806	797,337			3,756,232
Monroe City					138,201	972,208	175,580			1,057,109
Montgomery City					146,487	674,936	118,594			715,038
Monticello					5,420					5,420
Montrose					19,959	79,422				59,670
Mooresville					5,107					5,107
Morehouse					38,615	81,063	5,295			124,973
Morley					32,831	37,318	7,443			58,932
Morrison					4,846	3,849				8,696
Morrisville					19,594	79,493	23,688			122,775
Mosby					5,263	154,326				108,147
Moscow Mills					172,856	839,618				744,581
Mound City					52,321	305,940	73,848			228,148
Moundville					4,065					4,065
Mount Leonard					3,387					3,387
Mount Moriah					3,908					3,908
Mount Vernon					235,859	2,749,068	308,402			1,644,330
Mountain Grove					224,759	4,264,569				3,075,841
Mountain View					132,000	1,732,146	189,742			1,388,365
Napoleon					10,996					10,996
Naylor					22,929	55,535	30,781			83,191
Neck City					11,881					11,881
Neelyville					16,572	27,528				44,100
Nelson					7,921					7,921
Neosho					656,091	10,072,065				5,759,900
Nevada					427,944	6,466,107				3,659,970

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
New Bloomfield					35,801	105,277				105,986
New Cambria					7,973	10,712	4,910			23,594
New Florence					33,404	211,719				141,134
New Franklin					53,519	98,802				106,581
New Hampton					11,881	6,773	4,845			23,499
New Haven					125,798	626,834				415,387
New London					49,142	360,187				294,137
New Madrid					145,236	674,304	261,020			675,978
New Melle					28,193	253,965	69,598			224,772
Newark					2,814					2,814
Newburg					17,353	15,894				25,301
Newtonia					10,631	6,249				16,880
Newtown					5,889					5,889
Niangua					20,324	37,191				43,546
Nixa					1,211,971	7,405,734	1,685,349			8,432,842
Noel					110,686	407,573				306,228
Norborne					33,039	53,130				68,459
Normandy	38,440				223,404	306,769	111,607			373,451
North Kansas City					232,785	10,889,489		5,598,910		10,921,113
North Lilbourn					1,146	z				1,146
Northmoor					15,165	184,643	46,181			245,988
Northwoods	5,731				192,137	435,724				197,868
Norwood					30,121	131,999				129,120
Norwood Court	1,383				46,380	74,802				47,763
Novelty					5,315					5,315
Novinger					19,959	40,990	17,976			78,925
Oak Grove					425,078	3,890,505	696,545			3,471,753
Oak Grove Village					21,470	648,506				453,807
Oak Ridge					12,350					12,350
Oakland	2,160				72,436	183,384	40,654			115,250

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Oaks					6,670	8,292	21,582			32,991
Oakview					19,073	232,052	26,903			202,077
Oakwood					10,318					10,318
Oakwood Park					9,849					9,849
Odessa					291,463	1,697,064				970,288
O'Fallon					4,758,667	34,277,960	8,249,491			30,607,279
Old Appleton					3,804					3,804
Old Monroe					12,976	71,187	20,561			81,931
Olean					5,941					5,941
Olivette	21,098				443,161	1,482,571	622,982			1,087,242
Olympian Village					37,469					37,469
Oran					62,274	119,664				142,050
Oregon					43,618	88,112	23,612			155,342
Oronogo					133,303	278,244				287,377
Orrick					39,240	29,322	39,749			100,488
Osage Beach					241,644	12,069,128				6,319,517
Osborn					19,490	19,748				39,238
Osceola					47,370	357,404				214,167
Osgood					1,251					1,251
Otterville					22,929	37,752				60,682
Overland	62,410				831,448	2,937,349				893,859
Owensville					143,673	2,370,354				1,104,906
Ozark					1,109,154	11,202,513				5,826,197
Pacific	11,523				386,359	3,058,779				1,615,129
Pagedale	3,970				133,094	347,925	170,947			308,011
Palmyra					188,281	1,093,500	329,074			1,073,162
Paris					60,502	388,501	68,287			290,463
Park Hills					447,486	3,384,727				1,901,156
Parkdale					8,286					8,286
Parkville					370,882	4,641,036	375,947			2,817,716

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Parkway					34,550	99,519				134,070
Parma					28,922	32,566	11,998			58,258
Parnell					7,035					7,035
Pasadena Hills	1,417				47,526	76,281	8,725			57,668
Pasadena Park	676				22,669	36,560	4,840			28,184
Pascola					4,534					4,534
Passaic					1,355					1,355
Pattonsburg					16,363	44,081	10,537			70,981
Paynesville					3,127					3,127
Peculiar					292,922	2,070,363	737,707			1,735,105
Pendleton						80,707				80,707
Penermon Village					2,658					2,658
Perry					34,654	188,622				132,193
Perryville					445,819	4,074,435	635,219			3,254,070
Pevely					314,027	2,194,094				1,203,604
Phillipsburg					8,546	45,652				54,199
Pickering					7,765					7,765
Piedmont					98,857	1,152,287	226,607			808,873
Pierce City					65,192	248,747				195,488
Pierpont Village						9,970				9,970
Pilot Grove					34,654	101,767	30,343			115,881
Pilot Knob					34,967	200,333	24,210			160,821
Pine Lawn	30,343				143,517	341,819	42,870			216,729
Pineville					41,794	231,084	722,215			918,065
Plato					4,273	4,116				8,389
Platte City					249,304	2,963,981	609,583			2,106,878
Platte Woods					20,532	141,393	34,262			149,056
Plattsburg					115,793	445,787	138,788			477,775
Pleasant Hill					457,388	2,475,428				1,398,696
Pleasant Hope					34,238	156,541	55,515			210,036

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Pleasant Valley					142,943	1,528,223	468,573			1,484,753
Pocahontas					5,055					5,055
Pollock Village					2,397					2,397
Polo					26,525	151,411				78,316
Poplar Bluff					845,518	15,192,973				7,683,041
Portage Des Sioux					17,457	20,716				38,174
Portageville					153,314	764,992				590,977
Potosi					132,260	2,520,989				2,017,384
Powersville					2,189					2,189
Prairie Home					13,653	22,809				36,463
Prathersville					6,306					6,306
Preston					8,182	19,697				27,878
Princeton					52,477	176,298	48,190			218,199
Purcell					16,572	10,453				27,025
Purdin					7,348					7,348
Purdy					53,727	144,724				126,090
Puxico					45,494	229,334				228,961
Queen City					29,287	150,348				92,699
Qulin					23,971	84,320				80,185
Randolph Village					2,970	116,761				80,810
Ravenwood					22,877					22,877
Raymondville					17,979					17,979
Raymore					1,195,503	10,061,644				5,365,432
Raytown					1,563,988	9,573,148	2,048,924			7,511,961
Rea					2,397					2,397
Redings Mill					8,546	2,900				11,446
Reeds					4,742					4,742
Reeds Spring					59,199	197,158				138,062
Renick					8,025					8,025
Rensselaer Village					13,184					13,184

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Republic					977,102	13,133,518				8,323,479
Revere					3,960					3,960
Rhineland					7,244	2,860				7,244
Rich Hill					64,202	369,528	76,504			368,120
Richards					2,241					2,241
Richland					90,362	487,653				389,902
Richmond					313,350	2,716,970	437,649			2,155,760
Richmond Heights	76,440				483,913	7,015,310	1,482,883			2,043,236
Ridgely					4,951					4,951
Riddgeway					19,386	14,812				34,198
Risco					14,904	19,628				34,532
Ritchey					3,439					3,439
River Bend					156	43,674				43,830
Riverside					209,126	2,970,753	1,407,543	5,689,980		9,304,006
Riverview	3,895				124,913	132,450	7,607			136,414
Rocheport					10,474	46,062				41,182
Rock Hill	22,850				247,532	1,403,443	290,035			560,417
Rock Port					66,599	508,117	138,079			430,507
Rockaway Beach					43,201	104,568				100,007
Rockville					7,035	3,502				10,537
Rogersville					203,081	1,409,552				829,596
Rolla					1,039,271	13,726,207	1,396,718			8,646,140
Roscoe					4,638					4,638
Rosebud					20,324	89,882				81,299
Rosendale					6,201					6,201
Rothville					3,283					3,283
RushHill					5,367					5,367
Rushville					11,725					11,725
Russellville					40,543	60,544	6,727			107,814
Rutledge					4,482	24,617				29,098

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,i)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
St. Ann	42,640				678,447	3,170,677				721,087
St. Charles					3,673,537	33,191,527	5,783,148	9,964,682		36,359,693
St. Clair					249,669	1,582,707				1,041,022
St. Elizabeth					21,783	39,222				61,005
St. James					205,061	1,439,127	355,687			1,280,311
St. John	21,821				346,180	986,269	185,066			553,067
St. Joseph					3,776,719	64,098,501	10,906,256	1,742,644		49,492,345
St. Louis	468,742	41,342		880,431	15,715,858	262,614,379	68,389,020	14,813,034	113,459	166,974,660
St. Martins					62,065	257,662				319,727
St. Mary					16,103	16,132				26,857
St. Paul					156,597					156,597
St. Peters					3,008,535	44,957,572				25,487,542
St. Robert					270,566	7,043,833	610,664			4,017,702
St. Thomas					11,569	13,222				24,790
Ste. Genevieve					260,508	1,596,255	392,538			1,475,232
Saddlebrooke					16,103	34,753				42,532
Saginaw					15,634	19,218				34,852
Salem					240,132	3,967,531				2,837,402
Salisbury					81,451	349,201	87,658			391,327
Sarcoxie					73,270	377,164				232,311
Savannah					264,156	1,222,967				1,240,745
Schell City					11,881					11,881
Scotsdale					10,110	13,535				10,110
Scott City					226,479	1,088,032	275,879			1,141,743
Sedalia					1,132,135	16,869,746	2,027,952			9,969,692
Sedgewickville					9,953					9,953
Seligman					42,367	331,629	56,926			246,683
Senath					83,014	154,549				160,292
Seneca					116,210	728,416				493,507
Seymour					95,938	962,081				536,555

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Shelbina					84,057	615,268				351,498
Shelbyville					26,994	48,793	27,504			103,291
Sheldon					22,669	64,858				87,527
Sheridan					7,556					7,556
Shoal Creek Dr					18,552	11,602				30,154
Shoal Creek Es					5,576					5,576
Shrewsbury	97,602				333,830	2,613,456	922,646			1,354,078
Sibley					16,363					16,363
Sikeston					848,958	12,186,717	1,829,673			10,804,052
Silex					1,251	31,693	15,343			48,286
Skidmore					12,767	9,355				19,578
Slater					95,574	262,130	72,890			299,528
Smithton					26,369	23,591				49,959
Smithville					542,278	4,025,494	1,025,780			3,247,081
South Gifford					1,146					1,146
South Gorin					3,231					3,231
South Greenfield					6,358					6,358
South Lineville					677					677
Southwest City					48,047	218,606	147,459			323,863
Sparta					97,762	365,736				341,565
Spickard					11,569	5,570				17,139
Springfield					8,816,114	131,893,696	17,400,920			88,809,932
Stanberry					58,834	244,350	56,313			196,597
Stark City					6,514	4,192	3,188			13,894
Steele					96,564	443,225				282,216
Steelville					76,709	798,688				401,441
Stella					8,651	5,578				14,228
Stewartsville					38,198	177,241				178,125
Stockton					87,705	925,837	178,100			677,287
Stotesbury					625					625

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Stotts City					8,703					8,703
Stoutland					10,891	10,084				20,975
Stoutsville					1,928					1,928
Stover					52,425	261,266				231,965
Strafford					133,459	1,270,864				1,120,772
Strasburg					5,576	3,410				8,986
Sturgeon					47,266	174,605	66,050			245,935
Sugar Creek					170,459	985,481	290,073			855,201
Sullivan					359,886	4,144,792				2,428,522
Summersville					23,607	117,615				103,439
Sumner					4,065					4,065
Sunrise Beach					22,460	1,193,337	183,936			803,065
Sunset Hills	14,296				479,327	3,179,008	580,234			1,073,857
Sweet Springs					68,579	354,699	114,561			404,040
Sycamore Hills	872				29,235					30,107
Syracuse					7,869	10,519				18,388
Tallapoosa					4,065					4,065
Taneyville					14,279	30,783				45,062
Taos					59,929	58,809				118,738
Tarkio					78,481	429,990	82,130			490,150
Thayer					98,127	1,193,230	200,888			1,193,745
Theodosia					9,797	133,268				98,642
Tightwad					3,022	8,033				11,055
Tina					7,244					7,244
Tindall					2,397					2,397
Tipton					152,167	933,202	181,535			866,960
Town and Country	18,092				606,585	3,922,055				624,676
Town of Rives					2,189					2,189
Tracy					14,018	196,245				144,848
Trenton					292,297	2,283,527	425,711			1,619,162

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Trimble					29,860	103,191	4,285			137,336
Triplett					1,720					1,720
Troy					661,094	7,566,549				4,472,995
Truesdale					44,452	316,649				202,316
Truxton					3,075					3,075
Turney					5,941					5,941
Tuscumbia					9,797	21,933				31,730
Twin Oaks	940				31,528	741,094	45,864			78,332
Umber View Heights					2,137					2,137
Union					643,480	5,465,704				3,376,331
Union Star					19,803	10,305	11,428			41,536
Unionville					90,414	557,573	69,520			420,136
Unity Village					3,439	35,604				19,263
University City	110,174				1,827,310	7,740,831	1,555,202			3,492,687
Uplands Park	485				16,259	23,891	2,412			19,156
Urbana					20,167	92,287				81,692
Urich					24,128	166,970	110,945			209,282
Utica					11,569					11,569
Valley Park	10,701				358,792	1,587,245				369,493
Van Buren					38,928	470,463				395,534
Vandalia					185,154	446,075	102,815			585,352
Vandiver					3,283	98,347				101,630
Vanduser					9,536	8,001				17,538
Velda City	1,846				45,911	99,848				47,757
Velda Village Hills	1,369				61,909	61,357	5,413			68,692
Verona					26,421	85,972				78,003
Versailles					132,313	2,235,096				1,621,750
Viburnum					34,759	125,728				118,575
Vienna					30,277	238,053	44,553			197,189

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Village of Four Seasons					124,183	465,498				434,515
Village of Pinhook					313					313
Vinita Park	3,062				102,661	650,117	61,275			166,998
Vinita Terrace										-
Vista					1,876					1,876
Waco					3,752					3,752
Walker					10,370					10,370
Walnut Grove					33,977	106,964	46,198			187,140
Wardell					16,155	9,811				24,004
Wardsville					83,327	113,881				197,208
Warrensburg					1,007,691	8,285,080	1,290,103			6,743,788
Warrenton					439,253	6,903,721			1,747	2,951,446
Warsaw					115,116	2,983,165	309,415			1,696,108
Warson Woods	3,137				105,162	483,659	85,144			193,443
Washburn					21,210	85,867	30,769			94,912
Washington					755,625	11,460,714	1,708,444			8,194,424
Watson					3,179					3,179
Waverly					40,856	186,083				201,773
Wayland					21,262	106,227				127,489
Waynesville					281,718	1,678,499	438,666			1,487,271
Weatherby					4,169					4,169
Weatherby Lake					108,237					108,237
Weaubleau					19,698	90,670				80,145
Webb City					679,073	6,023,973	921,497			4,097,997
Webster Groves	37,318				1,251,211	4,206,298	1,247,917			2,536,446
Weldon Spring					277,549	1,316,803				1,594,352
Weldon Spring Hgts.					4,846					4,846
Wellington					38,459	14,360				52,819
Wellston	2,389				80,096	129,180				82,485
Wellsville					52,008	116,008				116,856

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,l,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Wentworth					5,107					5,107
Wentzville					2,312,317	28,068,370	5,221,848			18,932,179
Westboro					6,045					6,045
West Alton					18,708	366,575				385,283
West Line					6,097					6,097
Weston					91,509	644,302	212,093			575,334
Westphalia					19,698	69,598	13,784			103,080
West Plains					634,934	9,041,903	977,743			6,174,921
West Sullivan					14,852	259,985				222,840
Westwood	491				16,467					16,958
Wheatland					14,435	232,590				130,729
Wheaton					35,019	89,917	13,280			110,460
Wheeling					11,465					11,465
Whiteside					2,710					2,710
Whitewater					4,586					4,586
Wilbur Park	682				22,877	36,897				23,559
Wildwood	55,048				1,845,654	2,976,685				1,900,702
Willard					330,599	1,313,913	312,918			1,315,515
Williamsville					14,539	51,434	34,468			89,011
Willow Springs					112,770	1,475,080	451,528			1,410,878
Wilson City					4,013					4,013
Winchester	2,249				75,406	121,616				77,655
Windsor					144,611	766,096	155,338			656,910
Windsor Place					18,656	133,790				132,426
Winfield					79,106	355,084				319,479
Winona					49,506	395,560				315,041
Winston					11,934					11,934
Wood Heights					39,449	92,495	21,304			126,536
Woodson Terrace	6,143				205,843	1,612,599	858,573			1,070,559
Wooldridge					1,459					1,459

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2024

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,z)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,i)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Worth					3,387					3,387
Worthington					2,449					2,449
Wright City					254,359	1,293,563				1,167,653
Wyaconda					11,152	7,694				18,846
Wyatt					11,413	7,006	1,732			20,150
TOTALS	<u>2,107,251</u>	<u>41,342</u>	<u>-</u>	<u>880,431</u>	<u>213,429,200</u>	<u>2,282,336,441</u>	<u>357,599,092</u>	<u>67,479,352</u>	<u>115,206</u>	<u>1,561,571,002</u>

Note:

- (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 the amounts 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 18 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 11 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 fee.
- (e) See page 14 for a description of local sales tax.
- (f) See page 14 for a description of local option use tax.
- (g) See page 18 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 38 for a description of the telecommunication fee and service charge.
- (l) See page 118 for a description of excess traffic fines.
- (z) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the city.

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2024

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, 2024**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts	
Adair County Ambulance District	\$ 2,275,385	Ozark County Ambulance District	\$ 438,834	Antonia Fire Protection District	\$ 444,664
Andrew County Ambulance District	538,996	Pettis County Ambulance District	3,924,193	Bourbon County Fire Protection District	160,329
Audrain Ambulance District	1,336,433	Pulaski County Ambulance District	2,443,263	Central Jackson County Fire Protection District	5,855,040
Ava Ambulance District	608,618	Putnam County Ambulance District	182,131	High Ridge Fire Protection District	2,379,312
Barton County Ambulance District	682,136	Randolph County Ambulance District	1,888,524	Hillsboro Fire Protection District	341,032
Barry Lawrence County Ambulance District	1,310,898	Ray County Ambulance District	896,119	Inter City Fire Protection District	163,507
Big River Ambulance District	855,570	Reynolds County Ambulance District	252,689	Lincoln County Fire Protection District	2,603,435
Caldwell County Ambulance District	341,537	Ripley County Ambulance District	412,515	Orrick Fire Protection District	38,960
Callaway County Ambulance District	2,521,535	Rock Township Ambulance District	5,384,798	Osage Beach Fire Protection District	3,555,336
Cam-MO Ambulance District	1,118,919	Salt River Ambulance District	274,637	Pleasant Hill Fire Protection District	516,144
Cameron Ambulance District	939,885	Scotland County Ambulance District	302,270	Prairie Township Fire District	3
Carroll County Ambulance District	408,774	South Berry County Ambulance District	1,154,888	Raytown Fire Protection District	849,872
Cedar County Ambulance District	663,381	South Scott County Ambulance District	1,319,134	Rock Comm Fire Protection District	4,767,861
Clark County Ambulance District	489,732	South Howell County Ambulance District	2,484,201	St. Clair Fire Protection District	577,344
Cole Camp Ambulance District	121,881	St. Clair Ambulance District	570,560	Smithville Area Fire Protection District	836,915
Cooper County Ambulance District	579,691	St. James Ambulance District	438,659	SNI Valley Fire Protection District	894,046
Dade County Ambulance District	298,227	St. Francois County Ambulance District	5,223,939	S Metropolitan Fire Protection District	2,076,249
Gerald Area Ambulance District	216,382	Ste. Genevieve County Ambulance District	894,591	Southern Stone Fire District	2,940,649
Hermann Area Ambulance District	518,193	Steelville Ambulance District	248,869	Sullivan Fire Protection District	1,488,099
Iron County Ambulance District	453,605	Taney County Ambulance District	5,790,892	Tightwad Fire Protection District	31,084
Joachim Plattin Ambulance District	4,201,247	Tri-County Ambulance District	445,924	Union Fire Protection District	1,539,989
Lewis County Ambulance District	325,571	Union Ambulance District	1,552,120	Total Fire Protection Districts:	\$ <u>32,059,869</u>
Lincoln County Ambulance District	3,595,630	VanFar Ambulance District	171,092	Hospital Districts	
Linn County Ambulance District	770,690	Valle Ambulance District	1,471,857	Iron County Hospital District	\$ <u>844,533</u>
Madison County Ambulance District	647,849	Warsaw Lincoln Ambulance District	972,784	Public Library Districts	
Maries Osage Ambulance District	220,331	Washington Area Ambulance District	2,295,881	Caruthersville Municipal Library District	\$ 223,263
Marion County Ambulance District	2,759,585	Washington County Ambulance District	1,058,134	Cedar County Public Library District	331,678
Meramec Ambulance District	1,091,531	Windsor Ambulance District	199,218	Poplar Bluff Public Library District	1,671,104
Mid-Missouri Ambulance District	2,317,617	Total Ambulance Districts:	\$ <u>86,230,795</u>	Total Public Library Districts	\$ <u>2,226,045</u>
Miller County Ambulance District	1,970,637	Emergency Service Districts		Regional Jail Districts	
Monroe City Ambulance District	265,577	Christian County EMG Service	\$ 2,830,477	Daviess/Dekalb RJD	\$ <u>1,511,075</u>
New Haven Ambulance District	184,484	Jefferson County EMG Service	11,951,121	Regional Recreation District	
New Madrid County Ambulance District	1,759,523	Lincoln County EMG Service	3,577,263	Boone County Fairground RRD	\$ <u>7,681</u>
Nodaway County Ambulance District	1,490,466	Macon County EMG Service	711,384	Tourism Community Districts	
Noel T. Adams Ambulance District	673,086	Moniteau County EMG Service	1,178,415	Branson/Lakes Area TCED	\$ <u>10,593,608</u>
North Crawford County Ambulance District	857,860	Scott County EMG Services	2,058,073	Zoological Districts	
North Jefferson County Ambulance District	1,885,766	Stoddard County EMG Service	693,501	Kansas City Zoological District	\$ <u>21,969,978</u>
North Scott County Ambulance District	758,562	Warren County EMG Service	2,310,524		
Oregon County Ambulance District	520,045	Total Emergency Service Districts:	\$ <u>25,310,760</u>		
Osage Ambulance District	408,147				
Owensville Area Ambulance District	554,095				

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z.)	District	Local Sales Tax (a,b,z.)	District	Local Sales Tax (a,b,z.)
(continued from previous page)					
Transportation Development Districts		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
39th Street TDD	\$ 1,163,511	Brentwood Blvd/Clayton Rd TDD	\$ z	Des Peres Corners TDD	\$ 638,096
71 Highway and 150 Highway TDD		Brentwood/Eager TDD	130,915	Dierbergs Des Peres TDD	343,067
210 Highway TDD	125,517	Briarcliff Parkway Highway 9 TDD	109,215	Dierbergs Osage Beach TDD	311,046
212 S Grand TDD	57,350	Bridgeton NWP TDD	114,680	Discovery Park TDD	46,359
370 MO Bottom Taussig TDD	374,397	Broadway Carrie TDD	87,818	Douglas Square TDD	
501 Olive TDD	29,532	Broadway Fairview TDD	393,353	Douglas Station TDD	78,373
620 Market TDD	1,524	Broadway Hotel TDD	392,414	East Gateway TDD	10,469
705 Olive TDD	z	CB5421 5975 TDD	165,752	East-West Arterial TDD	
1030 Woodcrest Terrace Dr	42,710	Centene Plaza TDD	81,112	Ehrhardt Properties TDD	56,740
1200 Main South Loop TDD	1,107,376	Centennial Railroad TDD	93,256	Elm Grove TDD	41,997
1225 Washington TDD	35,011	Centerstate TDD	446,580	Euclid Buckingham TDD	30,084
1717 Market Place TDD	169,030	Cheshire TDD	86,397	Eureka Commercial Park TDD	127,971
1831/2000 Sidney Street TDD	60,498	Chesterfield Valley TDD	3,585,368	Eureka Old Town TDD	56,409
2118 Chouteau TDD	z	City Hospital Laundry TDD	40,198	Farris Family TDD	130,238
10700 Pear Tree Lane TDD	z	City Hospital Powerhouse TDD	z	Finley River TDD	68,760
12796 Manchester Road TDD	z	City Foundry TDD	503,187	Fourth Street TDD	z
Adams Farm TDD	1,702,114	Clarkson Kehr Mill TDD	187,366	Francis Place TDD	209,548
Arnold Retail Corr TDD	3,678,227	College Station TDD	10,554	Fulton South Business 54 TDD	57,586
Ballpark Village TDD	450,917	Columbia Mall TDD	691,409	Glenstone and East Kearney TDD	152,219
Ballwin Town Center TDD	102,214	Commons of Hazel Hill TDD	17,523	Grain Valley Mercado TDD	32,076
Belton-Cass Regional TDD	1,279,148	Conley Road TDD	3,472,193	Gravois Bluffs TDD	351
Belton Raymore Inter TDD	71	Cornerstone Pointe TDD	118,518	Grindstone Plaza TDD	835,066
Belton Town Centre TDD	1,154,599	Country Club Plaza TDD	2,359,065	Hampton/Berthold TDD	41,916
Big Bend Crossing TDD		Crackerneck Creek TDD	573,235	Hanley Eager Road TDD	532,425
Big Cedar TDD	1,412,091	Creekside TDD	222,694	Hanley Road Corridor TDD	7,105,942
Blue Ridge Town Centre TDD	15,875	Cross Creek TDD	48,891	Hanley Station TDD	92,649
Boonville Riverfront TDD	47,510	Crestwood Point TDD	133,037	Harrisonville Brookhart TDD	102,133
Boscherts Landing TDD	64,439	Crown TDD	30,650	Harrisonville Market PL A TDD	200,702
Bowman TDD	71	Crowne Plaza TDD	7,048	Harrisonville Market PL B TDD	156,677
Branson Landing TDD	1,648,207	Dardenne Town Square TDD	391,472	Harrisonville Towne Center TDD	197,053

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District (continued from previous page)	Local Sales Tax (a,b,z.)	District	Local Sales Tax (a,b,z.)	District	Local Sales Tax (a,b,z.)
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
Harry Truman Drive TDD	\$ z	Lormil Heights TDD	\$ 116,728	Park Plaza TDD	\$ 415,774
Hawk Ridge TDD	1,944,225	Lucas and Hunt Chandler TDD	10,172	Parkville Commons TDD	607,729
Hawthorne Development TDD	638,690	M150 and 135th Street TDD	1,195,191	Pershall Road TDD	5,906
Highlands TDD	81,925	Magnolia TDD	z	Platte County MO S 1 TDD	1,030,017
Highway 21 TDD	92,238	Manchester Highlands TDD	1,377,463	Platte County MO S II TDD	286,097
Highway 61/State Highway U TDD		Mark Twain Mall TDD	739,292	Platte Valley Plaza TDD	63,080
Highway 71 and 291 Partner Prog. TDD	1,643,703	Market at McKnight 1 TDD	267,389	Poplar Bluff Regional TDD	4,719,831
Highway 141/67 TDD	46,074	Meadows TDD	400,923	Prewitt Point TDD	983,267
Highway 367 and Parker Road TDD	27,047	Megan Shoppes TDD	z	Railway Exchange Building TDD	z
Horseshoe Bend Ped TDD	127,921	Meramec Sta and Highway 141 TDD	221,211	Raintree Lake Village TDD	83,627
Hubach Hill Road & North Cass Parkway TDD	z	Merchants Laclede TDD	e	Raintree North TDD	174,672
Hutchings Farm TDD	56,279	Mexico Road TDD	107,429	Raytown Highway 350 TDD	82,783
I-44 and Highway 47 Triangle TDD	51,917	MidAmerica Crossings TDD	23,017	Residence Inn St. Louis Downtown TDD	57,996
I-49 & 275th Street TDD	z	Mid Rivers North TDD	196,579	Ridgecrest TDD	36,726
I-70 and Adams Dairy Parkway TDD		Missouri Bottom Road TDD	64,459	Rock Bridge Center TDD	443,125
I-470 and 350 TDD		Move Rolla Regional TDD	4,253,964	Salt Lick Road TDD	z
I-470 Western Gateway TDD	2,851,761	Neosho TDD	729,333	Seven Trails Drive TDD	90,539
Inter St Plaza N Town Village TDD	905,914	New Longview TDD	220,409	Shawneetown Acres TDD	27,289
Junction TDD	34,914	Newco TDD	674,529	Shoal Creek Pky/N Oak TRF TDD	53,927
KC Downtown Streetcar TDD	74,262	North Outer Forty TDD	282,743	Shoppes at Cross Keys TDD	997,283
KC Main Street Rail TDD	22,176,774	Northwoods TDD	16,298	Shoppes at Hilltop TDD	53,078
Kingsmill TDD	z	Oak Grove TDD	535,820	Shoppes at Stadium TDD	756,910
Koch Plaza TDD	119,742	OHM Woodson Terrace TDD	24,879	Shoppes Old Webster TDD	45,637
Lake of the Woods TDD	137,520	Old Dorsett Road TDD	143,261	Soccer Stadium TDD	657,153
Laurel TDD	88,962	Old Town Square TDD	20,575	South K TDD	z
Liberty Commons TDD Liberty	535,288	Olive Boulevard TDD	2,608	Southern Hills Shopping Center TDD	26,393
Lighthouse ST Louis TDD	45,238	Olive Graeser TDD	100,761	Southtown TDD	186,021
Lind Litz TDD	255,847	Osage Station TDD	16,743	South Manchester TDD	z
Lindbergh E Concord TDD	z	Ozark Centre TDD	1,601,219	St. Ann City Wide TDD	1,916,737
Loop Trolley TDD	840,405	Park Hills TDD	38,344	St. Charles Riverfront TDD	223,519

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District (continued from previous page)	Local Sales Tax (a,b,z.)	District	Local Sales Tax (a,b,z.)	District	County Stock (a,b,z.)
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		School Districts	
St. Charles Rock Road TDD	\$ 777,875	US Hwy 65 Truman Dam TDD	\$ z	Brentwood School District	\$
St. John Crossing TDD	z	Washington Avenue TDD	14,794	Center School District	621,560
St. John's Church Road TDD	z	Wentzville TDD	157,153	Columbia Board of Education	428,228
St. Joseph Gateway TDD	9,472	Wentzville II TDD	48,386	Ferguson-Florissant School District	
St. Louis Convention Center Hotel TDD	475,331	Wentzville III TDD	599,739	Francis Howell School	32,819
St. Louis Food Hub TDD	z	Wentzville Parkway 1 TDD		Jefferson City School District	7,921,680
Stadium Corridor A TDD	436,651	Westport Plaza TDD	369,186	Kansas City School District	2,239,591
Station Plaza TDD	68,206	Winghaven TDD	230,741	Lindbergh School	37,959
Stone Ridge TDD	1,100,902	Total Transportation Develop. Districts:	\$ <u><u>108,578,906</u></u>	Parkway School District	1,330,194
Streets of West Pryor TDD	115,601	(Total Memorandum Only)		Pattonville School	
Strother Interchange TDD				Rockwood School District	
Toad Cove Complex TDD	z			Springfield R-12 School District	39,941
Toad Cove Resort TDD	z			Total School Districts:	\$ <u><u>12,651,972</u></u>
Tower TDD	z			(Total Memorandum Only)	
Town and Country Cross TDD	859,095				
Town and Country Village TDD	44,223				
Tracy Highlands TDD	z				
Tremont Square TDD	234,138				
Truman Boulevard TDD	13,060				
Truman's Marketplace TDD	129,596				
Tuileries Plaza TDD	317,959				
Union Station TDD	747,876				
University Place TDD	9,178				
US Hwy 36 Int 72 Corr TDD	3,688				
US Hwy 50/63 Cityview TDD	761,162				

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts				Community Improvement Districts (Continued)			
1030 WOODCREST TERRACE DRIVE CID	\$ 39,534	3,585	43,118	32ND STREET PLACE CID	\$ 1,408,952		1,408,952
10330 NATURAL BRIDGE ROAD CID	z			39TH STREET CID	200,379	7,738	208,118
10700 PEAR TREE LANE CID	z	1,497	1,497	4325 BUTLER HILL ROAD CID	z	580	580
10895 WEST FLORISSANT CID	z	74	74	4576 WOODSON ROAD CID	z		
1100 WASHINGTON AVE CID	719	1,712	2,432	46TH AND WORNALL 1 CID	85,385	9,371	94,756
1111 GRAND CID	102,846	5,169	108,015	46TH AND WORNALL 2 CID	85,385	9,371	94,756
1133 WASHINGTON AVE CID	2,846	597	3,443	4840 CID	174,307	24,188	198,495
1200 MAIN SOUTH LOOP CID	909,486	36,235	945,720	501 OLIVE CID	29,544	981	30,525
1201 WASHINGTON CID	8,054	4,914	12,969	501 SOUTH MAIN STREET CID	45,693	z	45,693
1225 WASHINGTON CID	35,011	3,480	38,491	5050 MAIN CID	47,731	1,467	49,198
12TH & WYANDOTTE CID	584,399	15,285	599,684	510 RANGELINE CID	z		
12TH STREET HERITAGE CID	65,218	10,238	75,455	51ST & OAK CID	511,623	9,074	520,697
13 82 CID	23,983	2,068	26,051	5620 TELEGRAPH CID	z	2,495	2,495
14TH AND MARKET CID	1,462,557	17,104	1,479,661	58 HIGHWAY REGIONAL MARKET CID	161,413	4,575	165,987
1601 SOUTH JEFFERSON CID	z	2,196	2,196	601 NORTH BUSINESS 60 CID	z		
1645 KEARNEY ROAD CID	z	343	343	620 MARKET CID	1,524	15,637	17,161
1705 BROADWAY CID	57,436		57,436	63 BYPASS CID	86,981	3,273	90,254
1707 LOCUST CID	z			705 OLIVE CID	z	1,568	1,568
1831/2000 SIDNEY STREET CID	60,498	9,921	70,419	740 NW BLUE PARKWAY CID	z	z	
1ST CAPITOL DRIVE CID	z			76 ENTERTAINMENT CID	5,257,556	110,419	5,367,975
2017 CHOUTEAU CID	z		z	7730 BONHOMME CID	172,088	3,519	175,607
2019 GRAND CENTER CID	115,018		115,018	801 WESTPORT ROAD CID	21,048	1,505	22,553
210 HIGHWAY CID	125,517		125,517	840 EAST TAYLOR CID	53,263	3,686	56,949
211TH STREET CID	4,488		4,488	8750 MANCHESTER ROAD CID	67,324	3,492	70,816
212 SOUTH GRAND CID	57,350	7,861	65,211	89TH AND STATE LINE CID	z	z	
2317 BELT CID	73,891		73,891	9 HIGHWAY CORRIDOR CID	204,756	11,280	216,036
2350 SOUTH GRAND CID	z	756	756	901 SOUTH 291 CID	z	z	
23RD AND STERLING CID	147,404		147,404	9TH AND CENTRAL CID	z	1,263	1,263
25 NORTH CENTRAL CID	15,339	4,270	19,609	ADIE/ST CHARLES ROCK ROAD CID	62,959	4,533	67,493
31 STREET CID	z	236	236	AFFTON PLAZA CID	135,126		135,126

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
AIRPORT PLAZA CID	\$ 82,806		82,806	BRIDGEWOOD PLAZA CID	\$ 60,196		60,196
AMBASSADOR BUILDING CID	2,300	6,690	8,991	BRIGHTON CREEK COMMONS CID	z	13,302	13,302
AMERICAN CENTER CID	32,180		32,180	BROADWAY AREA CID	493,373		493,373
ANTIOCH CENTER CID	695,848		695,848	BROADWAY HOTEL CID	392,414	10,730	403,144
ARMORY CID	z			BROOKSIDE CID	434,432	17,233	451,665
ARROWHEAD CENTRE CID	z			BRYAN ROAD CID	35,706	1,187	36,893
ARROWHEAD CID	216,628	3,309	219,937	BRYWOOD CENTRE CID	285,405	22,637	308,042
AUTO PLAZA CID	26,727	13,320	40,047	BUSINESS LOOP CID	282,059	39,145	321,204
BALLPARK VILLAGE CID	450,917	21,970	472,888	CALEDONIA CID	33,901	11,917	45,818
BALLPARKS OF THE OZARKS CID	4,038		4,038	CAPE DOGWOOD CID	58,980	2,009	60,989
BALTIMORE COMMONS CID	22,713	10,930	33,643	CAPITAL MALL CID	741,346	41,033	782,379
BEACH DRIVE CID	z	692	692	CARRIE AVENUE CID	z	z	
BEAR CREEK CID	568,581		568,581	CEDAR CREEK CID	122,642	758	123,399
BECK ROAD AND BELT HIGHWAY CID	z	775	775	CENTER AT KENRICK PLAZA CID	z		
BELLEAU CID	132,381	86,564	218,945	CHAMBERS WEST FLORISSANT CID	49,115	291	49,406
BERKELEY-NORTHPARK CID	922	36,702	37,624	CHAPEL RIDGE CID	364,100	2,302	366,402
BETHANY 136 CID	z	z		CHEROKEE STREET CID	340,980	13,747	354,727
BIG CEDAR CID	1,435,434	41,265	1,476,699	CHESHIRE ANNEX CID	47,143	13,218	60,362
BIG SPRING PLAZA CID	62,732	23,519	86,251	CHESHIRE CID	39,254	3,639	42,893
BILTMORE EAST CID	113,608	8,364	121,972	CHESTERFIELD BLUE VALLEY CID	1,302,796	85,610	1,388,406
BLACK MOUNTAIN CID	56,855		56,855	CHOUTEAU AVENUE CORRIDOR CID	182	979	1,161
BLOOMFIELD CROSSING CID	z	211	211	CHOUTEAU CROSSING CID	z	1,150	1,150
BLUE JAY CROSSING CID	216,696	2,133	218,829	CITY FOUNDRY CID	503,187	10,686	513,874
BLUE PARKWAY & COLBERN ROAD CID	41,845		41,845	CITY HOSPITAL POWERHOUSE CID	z	z	
BOGEY HILLS PLAZA CID	646,818		646,818	CITY HOSPITAL RPA 2 PHASE 1 CID	40,198	2,974	43,172
BRANSON HILLS CID	1,361,761		1,361,761	COLLEGE STATION CID	11,519		11,519
BRANSON HILLS INFRASTRUCTURE FACILITIES CID	73,646		73,646	COLONIAL MARKETPLACE CID	327,110		327,110
BRENTWOOD BLVD/CLAYTON ROAD CID	z	1,323	1,323	COMMERCIAL STREET CID	68,555		68,555
BRENTWOOD CENTER N/S CID	436,633		436,633	COOK CROSSINGS CID	254,685		254,685
BRIDGETON NWP CID	114,680	10,039	124,719	COTTLES RANGE CID	z		

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
COZENS/MLK/GRAND CID	\$ 40,385	5,338	45,723	EAST HILLS CID	\$ 272,394	31,487	303,880
CRACKERNECK CENTER CID	73,804		73,804	EAST LATHROP CID	43,396	4,983	48,378
CREEKSIDE CID	222,694		222,694	EAST MAIN & HIGHWAY 47 CID	101,462	13,364	114,826
CREEKWOOD COMMONS CID	246,237	3,335	249,572	EAST MAIN CID	11,937		11,937
CRESTWOOD CROSSING CID	z	1,386	1,386	EAST OSAGE CID	13	22	36
CRESTWOOD SQUARE CID	89,418	5,549	94,968	EDGEWOOD FARMS CID	176,400	9,214	185,614
CROSSINGS AT RICHMOND HEIGHTS CID	147,568	12,288	159,856	ELECTRIC PARK CID	69,326	16,398	85,724
CROSSINGS CID	97,197	20,707	117,904	ELLISVILLE MARKETPLACE CID	122,155	1,790	123,945
CROSSROADS SHOPPING CENTER CID	135,799	694	136,493	ELLSINORE HERREN AVENUE CID	2,365		2,365
CROWN CID	30,650		30,650	ELM & 370 CID	59,280	47,421	106,701
CROWNE PLAZA CID	7,048		7,048	ELM STREET CORRIDOR CID	35,548		35,548
CUPPLES STATION BUILDING 9 CID	25,876	803	26,679	ELMS HOTEL CID	116,683		116,683
CWE BUSINESS CID	939,748	53,589	993,336	ENGLEWOOD CID	41,714	8,855	50,570
DANIELE CID	43,233	682	43,915	EQH MARKET STREET CID	z		
DEER CREEK CENTER CID	370,949	4,450	375,399	EUCLID SOUTH CID	613,088	68,774	681,862
DEERBROOK MARKETPLACE CID	127,736	2,092	129,828	EUREKA POINTE CID	43,164		43,164
DELMAR/DELCREST CID	51,315		51,315	FAIRFIELD INN CID	z	z	
DICKEY BUB CID	z	117	117	FALL CREEK CID	116,650	2,392	119,042
DITZLER CID	z	3,349	3,349	FALL CREEK VALLEY CID	z	128	128
DOWNTOWN BLUE SPRINGS CID	69,948		69,948	FLINTLOCK PLAZA CID	155,747	7,403	163,150
DOWNTOWN CAPE GIRARDEAU CID	282,859		282,859	FLINTLOCK SHOPPES CID	388,951	14,835	403,786
DOWNTOWN CID	754,247	72,131	826,378	FLORI DRIVE CID	99,609	3,109	102,718
DOWNTOWN EXCELSIOR SPRINGS COMMERCIAL CID	47,195	3,555	50,750	FOREST PARK TOD CID	1,877	13,592	15,469
DOWNTOWN LEE'S SUMMIT CID	540,014	24,086	564,100	FORSYTH ASSOCIATES CID	121,133		121,133
DOWNTOWN LINDEN CID	2,133	66,670	68,803	FORUM PLAZA CID	298,855	14,304	313,159
DOWNTOWN MOBERLY CID	138,106	4,956	143,062	FOUNTAIN LAKES COMMERCE CENTER NORTH CID	42,427	1,465	43,892
DOWNTOWN NEW HAVEN CID	2,837	1,291	4,128	FOUNTAIN PLAZA CID	172,494	72,917	245,411
DOWNTOWN SPRINGFIELD CID	411,110	z	411,110	FOUNTAINS CID	50,532		50,532
EAGLES LANDING CID	252,955	8,165	261,120	FOXWOOD VILLAGE CID	37,732		37,732
EAST ASHLAND PLAZA CID	24,197	13,655	37,852	FRANKIE MARTINS GARDEN CID	24,825		24,825

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
FRANKLIN STREET CID	\$ z	639	639	HIGHWAY 350 CID	\$ 651,051	28,548	679,598
FREIGHT HOUSE CID	z			HIGHWAY 50 AND TODD GEORGE CID	193,307	3,030	196,337
FRONT STREET CID	z			HIGHWAY 58 AND DEAN AVENUE CID	65,443	1,050	66,493
GALAXY WEST CID	45,734	15,945	61,679	HIGHWAY 61 CID	68,076	12,677	80,752
GALLOWAY CID	46,449	10,032	56,481	HIGHWAY J & 17TH STREET CID	z		
GEORGIAN SQUARE CID	48,388	4,118	52,507	HILLTOP CID	1,036,286		1,036,286
GLENSTONE AND KEARNEY CID	z			HILLTOP VILLAGE CENTER CID	151,845	14,409	166,254
GLENSTONE MARKETPLACE CID	223,009	10,197	233,206	HISTORIC DOWNTOWN BRANSON CID	744,751		744,751
GRAIN VALLEY MARKETPLACE CID	408,128	14,331	422,459	HISTORIC DOWNTOWN FAYETTE COMMERCIAL CID	153,421	8,027	161,448
GRAIN VALLEY MERCADO CID	32,173	2,650	34,823	HISTORIC DOWNTOWN LIBERTY COMMERCIAL CID	135,725	8,411	144,136
GRAND CENTER AREA TWO CID	z	e		HISTORIC KANSAS CITY CLUB CID	213,483	7,920	221,403
GRANDVIEW CROSSING CID	205,458	36,305	241,763	HOLLISTER PARKWAY CID	z		
GRANDVIEW GATEWAY SHOPS CID	24,960	960	25,920	HOPE VALLEY CID	172,974	54,002	226,976
GRANDVIEW VILLAGE CID	40,818	4,152	44,970	HUB DRIVE CID	z	50	50
GRANT CENTER CID	45,261	1,698	46,958	I-470 AND VIEW HIGH CID	3,907		3,907
GREEN TRAILS CID	36,089		36,089	I-470 CID	316,602		316,602
GREENVIEW CID	31,902		31,902	INDEPENDENCE AVENUE CID	1,254,605	31,484	1,286,089
GROVE CID	442,394	61,347	503,742	INDEPENDENCE EVENT CENTER CID	9,060,683		9,060,683
HADLEY DEAN BUILDING CID	z	30	30	INDEPENDENCE SQUARE CID	106,480		106,480
HADLEY TOWNSHIP SOUTH 2 CID	252,408		252,408	INTERCONTINENTAL CID	231,976	7,559	239,534
HAIL RIDGE CID	z			INTERSTATE 70 AND BLUE RIDGE CUTOFF CID	z	112	112
HAMPTON/BERTHOLD CID	41,916	1,385	43,300	JAMES RIVER COMMONS CID	1,868,258	12,061	1,880,319
HAYTI-VENTURES CID	z	4	4	JENNINGS STATION ROAD CID	49,251		49,251
HAZELWOOD COMMERCE CENTER CID	111,993	11,247	123,240	JETER FARM CID	163	1,487	1,651
HAZELWOOD POWERPLEX CID	327,932	1,364	329,296	JUNCTION CID	34,914		34,914
HIE RICHMOND CENTER CID	z	1,076	1,076	KANSAS CITY CONVENTION CENTER HEADQUARTERS HOTEL C	696,046	1,524	697,570
HIGH RIDGE COMMONS CID	1,208,380		1,208,380	KANSAS CITY INTERNATIONAL AIRPORT CID	1,199,119	258,012	1,457,131
HIGHLANDVILLE CID	21,974		21,974	KEARNEY WEST SIDE CID	87,824	2,077	89,901
HIGHWAY 100 CID	1,444	15,133	16,577	KELLY TOWN PLAZA CID	14,331	25,355	39,686
HIGHWAY 166 CID	37,565		37,565	KENRICK PLAZA CID	650,462	4,808	655,270

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
KIRKWOOD SQUARE CID	\$ z	452	452	MARKET AT MCKNIGHT CID	\$	267,403	272,417
LACLEDES LANDING CID	61,402	6,962	68,363	MARKETPLACE 152 CID	90,105		90,105
LAFAYETTE CENTER CID	370,806		370,806	MARKETPLACE SHOPPING CENTER CID	43,144		43,144
LAKE LOTAWANA CID	12,427	15,878	28,305	MARKETS AT OLIVE CID	1,516,009	33,996	1,550,005
LANDING MALL CID	61,890	19,071	80,961	MARRIOTT LANE CID	24,348	15,196	39,544
LANDING RIVER CENTER CID	z			MARTIN CITY CID	413,598	41,474	455,072
LANGSFORD PLAZA CID	63,088	16,023	79,111	MARY MART CID	29,293	11,581	40,875
LAUREL 350 HWY CID	z			MAYFAIR PLAZA CID	54,094	8,419	62,512
LAUREL CID	79,892	26,432	106,325	MCCROSKEY STREET CID	69,741	28,313	98,053
LEBANON MARKETPLACE CID	28,872		28,872	MCNUTT ROAD CORRIDOR CID	665,169		665,169
LEERJAK CID	20,145	239	20,384	MEADOWBROOK VILLAGE CID	85,413	656	86,069
LEMAY CID	179,302		179,302	METRO NORTH CROSSING CID	277,603	16,555	294,158
LIBERTY COMMONS CID (LIBERTY)	547,357	8,931	556,288	METRO NORTH SQUARE AND COMMONS CID	206,217	8,179	214,395
LIBERTY COMMONS CID (ST ROBERT)	123,999		123,999	MIDWEST PLAZA CID	25,853		25,853
LIBERTY CORNERS CID	271,322	175	271,498	MINER GATEWAY CID	69,575	29,350	98,925
LIBERTY PARKWAY PLAZA CID	35,869	1,845	37,714	MINERAL AREA CID	187,184	5,272	192,456
LIBERTY TRIANGLE SHOPPING CENTER CID	63,076	15,419	78,495	MISSOURI BOTTOM ROAD CID	64,459	1,721	66,180
LIBERTY TRIANGLE CID		2,830	2,830	MOBERLY CROSSINGS CID	34,568	14,500	49,067
LINCOLN CROSSING CID	171,087	24,883	195,970	MONETT MARKETPLACE CID	42,126		42,126
LIND LITZ CID	255,847	5,745	261,592	MOUNTAIN FARM CID		153	153
LINDEN BLOCK 25 CID	2,133	66,670	68,803	MSP CID	z	7,803	7,803
LINWOOD SHOPPING CENTER CID	114,455	3,837	118,292	NATURAL BRIDGE ST CHARLES ROCK ROAD CID	z		
LINWOOD SQUARE SHOPPING CENTER CID	39,687	386	40,072	NEW LONGVIEW CID	125,904	7,603	133,508
LOGAN ESTATES CID	57	15,521	15,579	NOLAND FASHION SQUARE CID	59,748	23,609	83,357
LOUGHBOROUGH COMMONS CID	588,437		588,437	NOLAND ROAD CID	2,051,451		2,051,451
MACKENZIE POINTE CENTER CID	499,910		499,910	NOLAND SOUTH SHOPPING CENTER CID	170,429		170,429
MAGNOLIA CID	z			NORTH 763 CID	50,184		50,184
MANCHESTER BALLAS CID	2,153,701	126,687	2,280,388	NORTH BALTIMORE STREET CID	233,921		233,921
MANCHESTER LINDBERGH SOUTHEAST CID	z	250	250	NORTH BLUE SPRINGS CID	z	57	57
MAPLE VALLEY PLAZA CID	88,891	21,913	110,804	NORTH BROADWAY CARRIE CID	85,053	9,585	94,639

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
NORTH COUNTY FESTIVAL SQUARE CID	\$ 222,667	3,921	226,588	PEACHTREE CID	\$ 70,828	13,269	84,097
NORTH HAVEN CENTER CID	z	2,230	2,230	PECULIAR MAIN STREET CID	z	2,344	2,344
NORTH KANSAS CITY DESTINATION DEVELOPERS CID	101,963	12,148	114,112	PERFORMING ARTS CID	301,449	58,684	360,133
NORTH OAK VILLAGE CID	406,704	11,429	418,133	PERRY PLAZA CID	51,012	8,734	59,745
NORTH OAKS PLAZA SHOPPING CENTER CID	103,543	2,675	106,218	PERSHING AND GRAND CID	654,938	32,239	687,177
NORTHEAST HAMPTON I 44 CID	38,727	11,566	50,294	PHOENIX CENTER II CID	743,543		743,543
NORTHMOOR ASSOCIATES CID	21,508	4,019	25,527	PINE TREE CID	167,075		167,075
NORTHPARK LANE CID	858,099	74,546	932,645	PIONEER CENTER CID	z	552	552
NORTHWEST AREA CID	71,010	5,107	76,117	PIONEER PLAZA CID	149,109	6,346	155,455
NWP CID	355,435	23,019	378,454	PLATTE CITY MARKET CID	z	1,248	1,248
OAK BARRY CID	453,861	1,775	455,636	PLATTNER CID	19,271		19,271
OAKS AT WOODS CHAPEL CID	66,369	6,633	73,002	PLAZA AT NOAHS ARK CID	749,770	49,946	799,715
O'FALLON RETAIL WALK CID	375,110	39,281	414,390	PLAZA EAST CID	100,383	2,091	102,474
OHM WOODSON TERRACE CID	24,880	5,671	30,551	PLAZA ON THE BLVD-JENNINGS CID	175,711	2,181	177,892
OLD DORSETT ROAD CID	143,261	44,825	188,086	RAILWAY EXCHANGE BUILDING CID	z	z	
OLD FOUNDATION CID	100,199	20,275	120,474	RAINTREE 150 CENTER CID	99,920		99,920
OLD TOWN COTTLEVILLE CID	277,541	31,137	308,677	RAMSEUR FARM CID	z	1,081	1,081
OLIVETTE GATEWAY CID	81,335	11,749	93,085	RAYMORE GALLERIA CID	133,454		133,454
OSAGE BEACH COMMONS CID	z	6,308	6,308	RAYTOWN CROSSING CID	z	523	523
OSAGE COMMERCIAL AREA CID	253,480	6,984	260,464	RAYTOWN SQUARE CID	179,104	398	179,502
OVERLAND PLAZA CID	334,729	8,069	342,798	RED BRIDGE SHOPPING CENTER CID	80,811	1,323	82,134
OZARK HILLS CID	z	960	960	RESIDENCE INN DOWNTOWN ST LOUIS CID	57,996	80,339	138,334
OZORA CID	142		142	RICHARDSON CROSSING CID	43,729	1,891	45,620
PADDOCK FOREST CID	76,668	28,739	105,408	RIDGE AT WARD BRANCH CID	z	3,848	3,848
PARK PACIFIC CID	34,878	444	35,322	RIDGECREST CID	36,726	95,313	132,039
PARKVILLE MARKET PLACE 2 CID	z	748	748	RITTER PLAZA CID	74,298	1,476	75,774
PARKVILLE MARKET PLACE CID	z	748	748	RIVERFRONT HOTEL CID	419,416	7,339	426,755
PARKVILLE OLD TOWNE MARKET CID	114,027	9,882	123,909	RIVERSIDE GATEWAY CROSSING CID	140,215	5,647	145,861
PC-1 CID	478,544	9,211	487,755	RIVERSIDE HORIZONS CID	z	151,700	151,700
PEACH TREE CID	90,621		90,621	RIVERSIDE RED X CID	441,868	319	442,188

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
ROCKWOOD MEADOWS CID	\$ z			SOUTHTOWNE CID	\$ 390,756	11,879	402,636
ROGERS PLAZA CID	467,968	800	468,767	SOUTHVIEW COMMERCE CENTER CID	592,748	13,722	606,470
ROMANELLI SHOPS CID	93,651	2,254	95,905	SPRINGDALE CID	z	27,782	27,782
ROUTE 141/MARSHALL ROAD CID		10	10	SPRINGFIELD PLAZA CID	198,767	3,074	201,841
SCZ DEVELOPMENT DISTRICT INC CID	19,382		19,382	ST CHARLES RIVERFRONT CID	223,519	54,873	278,392
SGF SPORTS CID	28	3,326	3,355	ST CHARLES ROCK ROAD CID	192,799	14,265	207,064
SHAWNEETOWN ACRES THE CID	27,287	1,076	28,363	ST JOSEPH DOWNTOWN CID	84,104		84,104
SHOPPES AT KEARNEY CID	530,199	11,331	541,531	ST LOUIS CONVENTION CENTER HOTEL 3 CID	475,331		475,331
SHOPPES AT SUNSET HILLS CID	z	12,210	12,210	ST LOUIS ICE CENTER CID	686,892		686,892
SHOPPES AT WARRENTON CID	227,503	2,412	229,915	ST MARYS HOSPITAL CID	100,827	7,492	108,319
SHOPPES OF MID RIVERS CID	850,379	11,168	861,547	ST PETERS HOTEL CID	z	217	217
SHOPS AT JAMES RIVER CID	103,634		103,634	STATE LINE SHOPPING CENTER CID	106,871	1,535	108,405
SHOPS ON BLUE PARKWAY CID	158,507	12,673	171,180	STATELINE CID	z		
SILVER SPRINGS CID	z	730	730	STONEYBROOKE CID	294,178	16,990	311,168
SKELLY CID	54,156	10,317	64,473	STRAFFORD PLAZA CID	18,943		18,943
SMITHVILLE COMMONDS CID	395,271	11,798	407,068	STREETS OF CALEDONIA CID	z		
SOCCER STADIUM CID	657,503	26,630	684,133	STREETS OF WEST PRYOR CID	328,771	10,743	339,514
SODA FOUNTAIN SQUARE CID	20,155	5,947	26,102	SUEMANDY DRIVE TWO CID	209,504	2,151	211,655
SOULARD CID	680,208	67,049	747,258	SUEMANDY MID RIVERS CID	615,881	69,740	685,622
SOUTH 160 CID	326,723		326,723	SULLIVAN MARKETPLACE CID	49,736	5,594	55,330
SOUTH 63 CORRIDOR CID	80,040		80,040	SUMMIT FAIR CID	898,237		898,237
SOUTH BRISTOL CENTER CID	z			SUMMIT ORCHARDS CID	418,404	15,789	434,193
SOUTH FIFTH STREET CID	z	679	679	SUNNEN STATION CID	48,358	5,107	53,465
SOUTH GRAND CID	149,128	10,525	159,653	SUNRISE BEACH MARKET CENTER CID	158,555		158,555
SOUTH HANLEY ROAD CID	z			SUNRISE FARMS CID	460	3,077	3,537
SOUTH HIGHWAY 67 CID	z			SUNSET PLAZA CID	51,940	2,626	54,566
SOUTH RIDGE CID	z	25,976	25,976	SUSQUEHANNA EAST SHOPPING CENTER CID	29,915		29,915
SOUTHDAL CENTER CID	182,278	8,530	190,808	SYCAMORE STREET CID	z	167	167
SOUTHERN HILLS CID	1,429,207	28,229	1,457,436	SYNDICATE TRUST CID	3,495	4,407	7,902
SOUTHSIDE PLAZA CID	9,506	1,407	10,913	TCMH CID	138,703		138,703

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
TELEGRAPH CROSSING NORTH CID	\$ 71,400	38,794	110,194	VILLAGES CID	\$ 221,048	7,253	228,301
THE COMMONS CID	145,096		145,096	VINTAGE PLAZA CID	207,894	1,758	209,652
THE CROSSING CID	z	232	232	WALDO CID	740,969	35,188	776,157
TIFFANY LANDING CID	28,601	1,038	29,639	WARD PARKWAY PLAZA CID	20,478	280	20,758
TIFFANY SQUARE EAST CID	41,677	3,067	44,744	WARD PARKWAY SHOPPING CENTER CID	1,976,841	121,029	2,097,871
TORI PINES COMMONS CID	4,456	10,371	14,827	WARRENTON COMMONS CID	169,802	8,836	178,638
TOWN & COUNTRY VILLAGE CID	44,223	20,888	65,111	WATERBURY STORM WATER CID	2,504	104	2,608
TOWN PLAZA CID	236,942	19,711	256,652	WATSON PLAZA CID	235,156	1,190	236,346
TROOST AVE CID	340,815	10,451	351,266	WATSON-LACLEDE STATION ROAD CID	69,096	455	69,551
TRUMAN ROAD CID	146,711	4,842	151,553	WATTS MILL CID	100,184	3,088	103,272
TRUMAN'S MARKETPLACE CID	390,598		390,598	WENTZVILLE BEND CID	76,177	17,257	93,434
TRUMAN VILLAGE CID		49	49	WENTZVILLE BLUFFS CID	226,409	15,771	242,179
TUCKER AND CASS CID	z	95	95	WENTZVILLE PARKWAY REGIONAL CID	5,892,764	170,526	6,063,290
TUSCANY VILLAGE PROJECT I CID	58,754	4,207	62,961	WEST CLAY EXTENSION CID	584,119		584,119
TWIN CITY MALL CID	247,444		247,444	WESTGATE CID	75,248		75,248
TWIN CREEKS CENTER CID	477,483		477,483	WESTPORT CID	1,044,783	43,849	1,088,633
TWIN CREEKS VILLAGE EAST CID	z			WESTPORT PLAZA I CID	369,186	179,273	548,459
TWIN CREEKS VILLAGE WEST CID	z	26,139	26,139	WESTPORT PLAZA II CID	549,442	3,395	552,837
TXRH CID	62,125	1,142	63,267	WESTPORT PLAZA III CID	21,514	67	21,582
UNION CID	10,107	407	10,514	WESTSIDE CID	283,765	7,078	290,843
UNION STATION CID	750,647	8,471	759,119	WHITE OAK CID	413,007	15,135	428,142
UPTOWN CID	91,059	5,020	96,078	WILSON CREEK MARKET PLACE CID	2,870	11,675	14,545
US 36 AND BOB F GRIFFIN ROAD CID	192,861	12,436	205,297	WINDSOR PLACE CID	52,569	846	53,415
VALLE VISTA CID	54,451	3,434	57,885	WORNALL VILLAGE CID	144,249	18,344	162,593
VALLEY VIEW CID	z	949	949	Y BELTON TWO CID	z	z	
VETERANS MEMORIAL PARKWAY CID	63,370	1,258	64,628	Y HIGHWAY MARKET PLACE CID	270,132	15,216	285,348
VICTORIA CROSSING CID	8,629	6,014	14,643	ZUMBEHL RD CID	z	6,717	6,717
VIKING CONFERENCE CENTER CID	147,171	4,226	151,397	ZUMBEHL ROAD/HIGHWAY 94 CID	9	99	108
VILLAGE OF GRAIN VALLEY CID	z	362	362	Total Community Improvement Districts	\$ 109,878,436	5,205,116	115,083,552
VILLAGE SQUARE CID	z	12,187	12,187	(Total Memorandum Only)			

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2024**

District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)	District	Local Sales Tax (a,b,z)	Local Option Use Tax (b,c,z)	Total (Memorandum Only)
(continued from previous page)							
Port Improvement Districts				District Totals by Tax Type: (Totals Memorandum Only)			
KANSAS CITY MISSOURI DISTRICT 1 PID	\$ 53,343	18,830	72,173				
KANSAS CITY MISSOURI DISTRICT 2 PID	55,145	40,227	95,372	Local Sales Tax:		\$ 399,570,109	
KANSAS CITY MISSOURI DISTRICT 3 PID	75,943	5,488	81,431	Local Option Use Tax:		5,279,378	
KANSAS CITY MISSOURI DISTRICT 4 PID	33,878	3,526	37,404	County Stock Tax:		<u>12,651,971.54</u>	
KANSAS CITY MISSOURI DISTRICT 5 PID		2,760	2,760	District Totals:		<u>\$ 417,501,459</u>	
			0				
KANSAS CITY MISSOURI DISTRICT 7 PID	5,638	3,431	9,069				
ST LOUIS COUNTY PID	<u>134,476</u>		<u>134,476</u>				
Total Port Improvement Districts:	\$ 358,424	74,263	432,686				
(Total Memorandum Only)							

- (a) See page 14 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 14 for a description of local option use tax.
- (d) See page 118 for a description of county stock insurance included in the Financial Institutions Tax Fund description.
- (z) 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, 2024

The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative Department of Revenue 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, 2024 AND 2023

	(in thousands of dollars)					(in thousands of dollars)				
	2024					2023				
	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	\$ 38,337	38,337	1,150	35,316	1,871	35,250	35,250	1,057	31,286	2,907
Expense and Equipment	4,467	4,467	134	4,934	-601	10,977	10,977	329	8,928	1,720
Postage	4,761	4,761	143	4,617	1	4,468	4,763	134	5,029	-400
Tax Integrated System	7,500	7,500		7,452	48	7,500	7,500		7,292	208
County Stock Insurance	136	436		136	300	136	136		76	60
Debt Offset Tax Credits	300	300		145	155	150	300		194	106
Emblem Use Fee Distribution	34	34		17	17	34	34		19	15
Fees to Counties and Collection Agency Fees	2,900	2,900		1,021	1,879	2,900	2,900		1,401	1,499
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		36	164	200	200		27	173
Refunds for Overpayment of Tax	1,684,000	1,684,000		1,613	1,682,387	1,684,000	1,684,000		1,593,581	90,419
Rolling Stock Tax Credit	200	200	6	194	0	200	200	6	0	194
General Fund Total	\$ 1,743,047	1,743,347	1,439	55,687	1,686,221	1,746,027	1,746,472	1,532	1,648,039	96,901
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 33	33		21	12	31	31		21	10
Expense and Equipment	1,463	1,463		907	556	1,463	1,463		922	541
Child Enforcement Collections Fund Total	\$ 1,496	1,496	0	928	568	1,494	1,494	0	943	551
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 778	778		687	91	715	715		652	63
Expense and Equipment	8	8		1	7	8	8		1	7
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 787	787	0	689	98	724	724	0	654	70
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,339	1,339		911	428	1,339	1,339		1,037	302
Debt Offset Escrow Fund Total	\$ 1,339	1,339	0	911	428	1,339	1,339	0	1,037	302

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2023

	(in thousands of dollars)					(in thousands of dollars)				
	2024					2023				
	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	\$ 337	337		182	155	310	310		132	178
Expense and Equipment	3,842	3,842		1,549	2,293	3,842	3,842		1,595	2,247
Department of Revenue Federal Fund Total	\$ 4,179	4,179	0	1,731	2,448	4,152	4,152	0	1,727	2,425
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
Personal Service	\$ 9	9			9	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	\$ 29	29	0	0	29	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			35	35	35		25	10
Federal and Other Funds Total	\$ 35	35	0	0	35	35	35	0	25	10

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2023

	(in thousands of dollars)					(in thousands of dollars)				
	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)										
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 70	70	2	60	8	64	64		62	2
Expense and Equipment	4	4	1	1	2	4	4		1	3
Postage	5	5	1	5	-1	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		1	124	125	125		1	124
Health Initiatives Fund Total	\$ 204	204	4	67	133	198	198	0	69	129
INCOME TAX DESIGNATIONS (0428, 0429, 0700-0716, 0959)										
Income Tax Designations Distributions	\$ 50	50		20	30	50	50		32	18
Income Tax Designations Fund Total	\$ 50	50	0	20	30	50	50	0	32	18
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		3	47	50	50		2	48
Distributions of Funds Accruing to the Motor Fuel Tax Fund	305,000	356,000		276,984	79,016	244,208	262,208		252,088	10,120
Motor Fuel Tax Fund Total	\$ 305,050	356,050	0	276,987	79,063	244,258	262,258	0	252,090	10,168
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 810	810		714	96	745	745		625	120
Expense and Equipment	274	274		185	89	274	274		89	185
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		2	3	5	5		3	2
Motor Vehicle Commission Fund Total	\$ 1,133	1,133	0	945	188	1,068	1,068	0	761	307

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2023

	(in thousands of dollars)					(in thousands of dollars)				
	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)										
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 47	47		23	24	43	43		37	6
Expense and Equipment	3	3		1	2	3	3		1	2
Petroleum Inspection Fund Total	\$ 50	50	0	24	26	46	46	0	38	8
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 37	37		31	6	34	34		34	0
Expense and Equipment	1	1		1	0	1	1		1	0
Petroleum Storage Tank Insurance Fund Total	\$ 38	38	0	32	6	35	35	0	35	0
PORT AUTHORITY AIM ZONE FUND (0583)										
Port Aim Zones	\$ 2,091	2,091			2,091	500	2,149		255	1,894
Petroleum Storage Tank Insurance Fund Total	\$ 2,091	2,091	0	0	2,091	500	2,149	0	255	1,894
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 10,662	10,662	320	9,818	524	9,802	9,802	294	9,160	348
Expense and Equipment	5,530	5,530	166	5,121	243	5,451	5,706	164	4,902	640
Postage	2,465	2,465	74	2,391	0	2,306	2,465	69	2,396	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,200	1,200		1,161	39	1,200	1,200		845	355
Refunds of Motor Fuel Tax	38,232	38,232		12,394	25,838	38,231	38,231		10,378	27,853
State Highways and Transportation Department Fund Total	\$ 58,089	58,089	560	30,885	26,644	56,990	57,404	527	27,681	29,196

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2023

	(in thousands of dollars)					(in thousands of dollars)				
	2024					2023				
	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		1	24
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>1</u>	<u>24</u>
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 51	51			51	47	47			47
Expense and Equipment	3	3			3	3	3			3
Tobacco Control Enforcement Fund Total	<u>\$ 54</u>	<u>54</u>	<u>0</u>	<u>0</u>	<u>54</u>	<u>50</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>50</u>
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 2,000	2,000		338	1,662	2,000	2,000		15	1,985
Workers' Compensation Fund Total	<u>\$ 2,000</u>	<u>2,000</u>	<u>0</u>	<u>338</u>	<u>1,662</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>15</u>	<u>1,985</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 2,119,707</u>	<u>2,171,007</u>	<u>2,003</u>	<u>369,246</u>	<u>1,799,758</u>	<u>2,059,029</u>	<u>2,079,537</u>	<u>2,059</u>	<u>1,933,403</u>	<u>144,075</u>

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2015 - 2024)**

(in thousands of dollars)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Travel	\$ 308	197	78	35	125	179	144	151	197	197
Fuel and Utilities										
Supplies	12,862	12,164	12,955	10,820	11,962	10,265	11,532	12,958	12,506	12,059
Professional Development	626	362	411	326	486	528	433	371	396	340
Communication Services and Supplies	608	615	803	680	574	641	615	643	710	700
Professional Services	9,971	11,108	11,278	13,520	14,831	14,491	13,351	14,834	16,298	16,273
Maintenance and Repair Services	3,214	758	472	1,143	548	621	226	233	287	281
Computer Equipment	2	5,929	120	5	80	327	61	1	258	53
Office Equipment	70	364	139	54	94	170	100	537	118	298
Other Equipment	94	129	22	351	57	389	694	206	265	779
Property\Lease\Rental	6	7	9	11	16	124	50	12	6	11
Other Expenses	30	27	22	24	16	41	26	9	6	5
Total	\$ 27,791	31,660	26,309	26,969	28,789	27,776	27,232	29,955	31,047	30,996

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2015-2024**

(in thousands of dollars)										
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Administration Division										
Personal Service	\$ 4,815	4,416	3,958	3,873	3,991	3,546	3,519	3,475	3,340	3,338
Expense and Equipment	<u>9,853</u>	<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>
Total	<u>\$ 14,668</u>	<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>
Legal Services Division										
Personal Service	\$ 5,607	4,909	4,575	4,513	4,538	3,943	3,976	4,100	3,953	3,814
Expense and Equipment	<u>341</u>	<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>
Total	<u>\$ 5,948</u>	<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>
Motor Vehicle and Driver Licensing Division										
Personal Service	\$ 11,920	10,754	9,291	9,495	9,296	8,971	8,794	8,830	8,473	8,484
Expense and Equipment	<u>6,909</u>	<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>
Total	<u>\$ 18,829</u>	<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>
Taxation Division										
Personal Service	\$ 24,511	21,929	18,582	19,936	19,437	20,679	20,485	20,592	20,478	20,400
Expense and Equipment	2,651	7,392	1,046	2,082	1,679	1,856	1,358	1,892	1,974	1,511
Tax Integrated System	7,452	7,292	6,990	7,491	7,488	7,639	6,288	7,473	7,903	8,293
Fees to Counties and Collection Agency Fees	1,021	1,401	2,197	2,216	2,776	2,274	2,431	2,768	2,926	2,952
Payment of Fees to Counties for Liens	36	27	18	5	5	59	152	281	275	264
Multistate Tax Commission Dues	<u>206</u>	<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>
Total	<u>\$ 35,877</u>	<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>
Total Personal Service	<u>\$ 46,853</u>	<u>42,008</u>	<u>36,406</u>	<u>37,817</u>	<u>37,262</u>	<u>37,139</u>	<u>36,774</u>	<u>36,997</u>	<u>36,244</u>	<u>36,036</u>
Total Expense and Equipment	<u>28,469</u>	<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>
TOTAL EXPENDITURES	<u>\$ 75,322</u>	<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>

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2015 - 2024)**

(in thousands of dollars)

	<u>2024</u>	<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>
General Fund (0101)	\$ 53,583	54,170	46,743	46,743	47,935	46,886	45,969	48,784	48,933	48,921
Child Support Enforcement Collections Fund (0169)	928	943	990	990	1,050	1,236	1,292	1,329	1,366	1,357
Conservation Commission Fund (0609)	689	654	609	609	545	500	502	517	569	564
Department of Revenue Federal Fund (0132)	1,731	1,727	1,820	1,820	1,978	2,349	2,400	2,472	2,533	2,503
Department of Revenue Information Fund (0619)										
Department of Revenue Specialty Plate (0775)			1	1						
Health Initiatives Fund (0275)	66	68	60	60	60	49	53	54	58	54
Motor Vehicle Commission Fund (0588)	943	758	815	815	942	684	663	686	781	605
Petroleum Inspection Fund (0662)	23	38	32	32	33	16	27	28	29	24
Petroleum Storage Tank Insurance Fund (0585)	31	34	28	28	27	28	28	27	26	26
State Highways and Transportation Department Fund (0644)	17,330	16,458	13,679	13,679	13,478	13,164	13,072	13,055	12,996	12,978
Tobacco Control Enforcement Fund (984)			9	9	3	3				
Total	<u>\$ 75,324</u>	<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>

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2015 - 2024)**

(in thousands of dollars)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Refunds for Overpayment of Tax	\$ 1,613,314	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
Appropriated Tax Credits								291	363	
County Stock Insurance Tax	136	76	79	130	128	125	121	115	114	103
Refunds for Aviation Trust Fund	3	1	3	4	1	4	3	2	6	6
Distribution of Funds Accruing to the Motor Fuel Tax Fund	276,984	252,089	204,900	180,807	185,423	188,981	188,109	188,000	185,676	185,263
Distribution of Income Tax Check-offs	18	23	25	28	27	23	25	26	36	35
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,161	845	594	617	531	453	401	474	448	404
Refunds of Tobacco and Cigarette Tax	1	1	23	28	21	16		39	20	21
Refunds of Motor Fuel Tax	12,394	10,378	9,146	13,544	11,245	11,827	11,283	14,702	10,047	10,578
Refunds of Fees Credited to Motor Vehicle Commission Fund				3		18	3	2	4	4
Refunds-Overpayment and Errors of the Workers' Compensation Fund	338	15	22	143	411	251	52	267	309	118
Refunds-Federal and Other Funds		4	2		2	6				
Refunds-Debt Offset	911	1,037	580	1,075	1,110	561	1,164	1,042	907	823
Debt Offset Tax Credits	145	194	141	96	13	69	82	146	69	66
Refunds of Specialty Plates									5	5
Rolling Stock Tax Credit					194					
Distribution of Emblem Use Fee	17	19	19	26	20	1	1	1	1	1
Total Program Specific Distributions	\$ 1,905,422	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

Fund Descriptions

Fiscal Year Ended June 30, 2024

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



FUND DESCRIPTIONS

STATE FUND DESCRIPTIONS

General Revenue Fund (Fund 0101):

The General Revenue Fund (Fund 0101), 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), 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), 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), 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), established by Section 209.015, RSMo, and used by the Department of Health and Senior Services to educate 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.

Boll Weevil Suppression and Eradication Fund (0823):

The Boll Weevil Suppression and Eradication Fund (Fund 0823), established under Section 263.537, RSMo, is authorized by Section 263.527, RSMo, to collect \$2 per acre assessment fee from cotton growers. One percent of the money collected is retained by the Department for reimbursement of expenses. The remaining money is used to eradicate boll weevils in this state.

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.

Compulsive Gamblers Fund (Fund 0249):

The Compulsive Gamblers Fund (Fund 0249), as authorize by Section 313.842, RSMo, moneys will be received from cities and counties that have licensed excursion gambling boats and have established an outpatient center which shall provide services for compulsive gamblers and their families. The Department of Mental Health shall administer all programs for compulsive gamblers either directly or by contract with these moneys.

Conservation Commission Fund (Fund 0609):

The Conservation Commission Fund (Fund 0609), authorized by Article IV, Section 43(a), Missouri Constitution, 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), established 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 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 the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds to the State Highways and Transportation Department Fund (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 (Fund 0101).

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.

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

FUND DESCRIPTIONS

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), established 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.

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 (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

FUND DESCRIPTIONS

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) 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.

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 semi-annually.

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.

Inmate Fund (Fund 0540):

The Inmate Fund (Fund 0540), established in Section 217.430, RSMo, receipts from collections of an intervention fee from offenders under community supervision, monies received from offenders participating in work or educational release programs, and reimbursements from offenders under the Missouri Incarceration Reimbursement Act. Fund monies will be used to provide community corrections and intervention services for offenders. Such services include substance abuse assessment and treatment,

FUND DESCRIPTIONS

mental health assessment and treatment, electronic monitoring services, residential facilities services, employment placement services, and other offender community corrections or intervention services designated by the board to assist offenders to successfully complete probation, parole or conditional release.

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 (Fund 0101). 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.

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 Medal of Honor Recipients Fund (Fund 0401):

The Missouri Medal of Honor Recipients Fund (Fund 0401), as authorized by Section 226.925, RSMo, to account for moneys donated for the purpose of paying any renewal fee for a memorial bridge or memorial highway signs for Missouri medal of honor recipients, and for the maintenance and repair of all such signs whether originally paid for by private donations or by the department of transportation.

Missouri Court-Appointed Special Advocate (CASA) Fund (Fund 0590):

The Missouri CASA 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.

FUND DESCRIPTIONS

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), 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 can be used by the Adjutant General to make grants or provide 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 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), 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 Start Community College Training Fund (Fund 0538):

The Missouri One Start Community College Training Fund is established in Section 620.809. As of July 1, 2023, this Fund replaced the Missouri One Start Community College Job Retention Training Fund (0717) and the Missouri One Start Community College New Jobs Training Fund (Fund 0563); both funds expired June 30, 2023. The Fund will 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 Public Health Services (Fund 0298):

The Missouri Public Health Services Fund (Fund 0298), established in Section 192.900, RSMo, and is authorized by Section 301.3084, RSMo, to receive a \$25 contribution from an applicant requesting a

FUND DESCRIPTIONS

“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), established and authorized by Section 58.208, RSMo, to receive a \$1 fee collected for issuing death certificates. Moneys in the Fund are 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), established by Article XIV, Section 1 of the Missouri Constitution, to receive a 4 percent tax levied upon the retail sale of marijuana for medical use sold at 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), 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), 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 percent to the State Road Fund (Fund 0320), 15 percent to Cities and 12 percent to Counties.

Motor Vehicle Commission Fund (Fund 0588):

The Motor Vehicle Commission Fund (Fund 0588), 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 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.

FUND DESCRIPTIONS

Parks Sales Tax Fund (Fund 0613):

The Parks Sales Tax Fund (Fund 0613), established by Article IV, Sections 47(a) and 47(b) of the Missouri Constitution, 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 Fund 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.

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, RSMo, 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.

FUND DESCRIPTIONS

Services to Victims Fund (Fund 0592):

The Services to Victims Fund (Fund 0592), established in Section 595.100, RSMo. Sections 595.045 and 595.100, RSMo, 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), established by Article IV, Sections 47(a) and 47(b) of the Missouri Constitution, 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 Fund 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.

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

The Soldiers Memorial Military Museum in St. Louis Fund (Fund 0429), 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 6 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), 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), 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), established and authorized by Section 226.200, RSMo. It is an account that receives collections derived from highway users as an

FUND DESCRIPTIONS

incident to their use or right to use the highways of the state. After processing the documents, 73 percent of the Fund is distributed to the State Road Fund (0320), 12 percent to the counties and 15 percent to the cities.

State Legal Expense Fund (Fund 0692):

The State Legal Expense Fund (Fund 0692), 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 Fund is used to pay final judgements against state employees and departments rendered by a court of competent jurisdiction.

State Road Bond Fund (Fund 0319):

The State Road Bond Fund (Fund 0319), as authorized by Article IV, Section 30(b), of the Missouri Constitution, 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 Missouri Constitution, 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), 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 Missouri Constitution.

State Transportation Fund (Fund 0675):

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Missouri Constitution, receives a portion of motor vehicle sales taxes.

Statewide Court Automation Fund (Fund 0270):

The Statewide Court Automation Fund (Fund 0270), established in Section 476.055, RSMo, 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.

Statutory Revision Fund (Fund 0546):

The Statutory Revision Fund (Fund 0546), authorized by Section 3.142, RSMo, fund moneys received from the sale of the Revised Statutes of Missouri and supplements and from fees for any services rendered by the Committee on Legislative Research. Moneys will be used for enhancing or producing the statutes and supplements in computer readable form, enhancing the electric processing of computerized legislative drafting and for providing statutes and supplements to public libraries.

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

FUND DESCRIPTIONS

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), established and authorized by Section 196.1035, RSMo, to receive court orders of any profits, gains, gross receipts, or other benefits from violations of Sections 196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department receives appropriations from this Fund.

Veterans, Health, and Community Reinvestment Fund (Fund 0608):

The Veterans, Health, and Community Reinvestment Fund (Fund 0608) established per Article XIV, Section 1.6(2) of the Missouri Constitution, to receive 6 percent tax levied upon the retail sales of marijuana for recreational use sold at marijuana dispensary facilities within the state. Money in the Fund is to be used to provide health care services for military veterans and their families.

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, RSMo, 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), established in Section 306.185, RSMo, and is authorized by Section 306.030, RSMo, to receive watercraft registration fees in excess of \$1 million annually. The Department deposits the first \$1 million into the General Revenue Fund (Fund 0101). Prior to July 1, 2019, the first \$2 million dollars collected were deposited into the General Revenue Fund (Fund 0101). 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 two 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), 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), 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

World War II Memorial Trust Fund (Fund 0891):

The World War II Memorial Trust Fund (Fund 0891), established and authorized by Section 301.3031, RSMo, this fund shall consist of all voluntary contributions received from applicants who apply for military license plates and any other amounts which may be received from grants, gifts, bequests, the federal government, or other sources granted or given for purposes of this section. This fund shall be used to participate in the funding of the National World War II Memorial to be located at a site dedicated on November 11, 1995, on the National Mall in Washington D.C.

FUND DESCRIPTIONS

NON-STATE FUND DESCRIPTIONS

Bankruptcy Clearing Fund (Fund 8510):

The Bankruptcy Clearing Fund (Fund 8510) receives delinquent tax and fee payments from bankrupt entities. Once the Department 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 Fund (Fund 8507):

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 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.

FUND DESCRIPTIONS

Department Of Agriculture Non-State Fund (Fund 8506):

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 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 exercises administrative control over the fund.

Excess Traffic and Other Miscellaneous Fines Fund (Fund 8513):

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 (Fund 8509):

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.

Financial Institutions Tax Fund (Fund 8503):

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 98 percent to the counties and 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.

FUND DESCRIPTIONS

Integrated Tax System Split Payment:

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

Missouri 911 Service Trust Fund (Fund 8515):

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 (Fund 8508):

The Missouri Department of Transportation (MoDOT) Non-State Fund (Fund 8508) is a combination of the following taxes and fees. The Department 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 (Fund 0673) if the taxpayer forfeits the bond.
- **International Registration Plan**
The MoDOT collects license fees due to other jurisdictions as authorized by Section 301.277, RSMo.

Motor Fuel Tax Fund (Fund 0673):

The Motor Fuel Tax Fund (Fund 0673) receives state and local highway use taxes and fees awaiting distribution. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the revenue after payment of refunds and cost of collection is to be apportioned within 12 percent to the counties, 15 percent to the cities and 73 percent to the State Road Fund (Fund 0320). 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 Fund (Fund 0673) 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 (Fund 0673) if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

FUND DESCRIPTIONS

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 Fund (Fund 0673) 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 (Fund 0286) 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 (Fund 0285) and distributes 10 percent to home dock cities and counties.

Sales and Use Non-State Tax Fund:

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

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

Non-Appropriated Funds, Sources, and Applications

Fiscal Year Ended June 30, 2024

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, 2024

Name of Fund or Source	Balance June 30, 2023	Receipts	Expenditures	Balance June 30, 2024 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Agricultural Product Utilization Contributor Tax Credit Prog	\$ 957,824	5,521,934	5,817,021	662,736	Cash	4,990,595
Animal Waste Treatment System Loan Program Fund	320,453	318,315	284,353	354,415	Cash	326,795
Beginning Farmer Loan Program Fund	85,681	30,661	34,085	82,258	Cash	101,711
Biofuel Infrastructure Program	77,795	168	77,963	0	Cash	0
Down Payment Loan Program	356,652	512,321	1,090,241	(221,268)	Cash	490,823
Family Farm Breeding Livestock Loan Program Fund	29,240	4,607	6,831	27,016	Cash	27,016
MAESTRO (ARRA)	43,568	220	40,336	3,452	Cash	3,452
Meat Processing Facility Investment Tax Credit Act	43,795	29,394	13,815	59,373	Cash	75,062
Value-Added Escrow	71,133	935,798	600,942	405,989	Cash	405,989
Value-Added Program Fund	259,682	34,053	139,126	154,609	Cash	136,540
Show-Me Entrepreneurial Grants for Agriculture (SEGA)	2,595,254	4,515,208	6,001,354	1,109,108	Cash	2,571,563
Urban Farm Investment Tax Credit Program	0	1,584	144	1,440	Cash	1,440
Specialty Agricultural Crops Loan Program	0	0	0	0	Cash	0
Missouri State Fair Escrow Account	2,549,684	4,481,446	4,369,625	111,821	Cash	111,821
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 304,382	405,532	369,214	340,701	Checking Account	340,701
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 9,767,398	43,465,009	43,877,957	9,354,450	Cash	9,354,450
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 665,380,000	341,986,000	353,787,000	653,579,000	Cash, TI, Rec, Eq, Pre Exp, Bldg	2,584,201,000
SSBCI Investment Income 2.0 Program	26,082,076	253,184	3,686,889	22,648,371	Cash	22,648,371
Industrial Development and Reserve Fund	36,846,906	2,914,227	1,206,926	38,554,207	Cash, TI, Rec, Eq, Pre Exp, Bldg	38,554,207
Infrastructure Development Fund	80,573,802	6,941,205	5,754,764	81,760,243	Cash, TI, Rec, Eq, Pre Exp, Bldg	81,760,243
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri FBLA Checking	\$ 354,264	1,357,088	1,487,633	223,719	Checking Acct	223,719
Missouri FBLA Savings	5,602	7	0	5,609	Savings Acct	5,609
Missouri - PBL Professional	7,808	5	0	7,813	Checking Acct	7,813
Missouri FBLA Certificate of Deposit	27,691	56	0	27,747	CD	27,747
Missouri FBLA Certificate of Deposit	27,691	56	0	27,747	CD	27,747
Missouri FBLA Certificate of Deposit	55,509	1,563	0	57,072	CD	57,072
Missouri DECA	208,425	1,442,756	1,554,764	96,417	Checking Acct	96,417
Missouri Collegiate DECA	17,675	11,648	15,698	13,625	Checking Acct	13,625
Missouri Association FCCLA	86,678	353,544	351,424	88,798	Checking	88,798
Young Farmers	21,290	14,763	19,707	16,345	Checking Acct	16,345
Young Farmers	11,197	5	0	11,202	Checking Acct	11,202
Young Farmers	10,000	0	0	10,000	CD	10,000
Young Farmers	10,057	4	0	10,061	CD	10,061
Young Farmers	10,000	0	0	10,000	CD	10,000
Missouri FFA	6,925	26	0	6,951	CD	6,951
Missouri FFA	18,611	625	0	19,236	CD	19,236
Missouri FFA	12,320	37	0	12,357	CD	12,357
Missouri FFA	73,298	61	0	73,359	CD	73,359

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2024**

Name of Fund or Source	Balance June 30, 2023	Receipts	Expenditures	Balance June 30, 2024 (a)	Type of Asset (b)	Asset Value
Missouri FFA	4,753	10	0	4,763	CD	4,763
Missouri FFA	1,170	2	0	1,173	CD	1,173
Missouri FFA	108,779	245	0	109,024	CD	109,024
Missouri FFA	172,825	389	0	173,214	CD	173,214
Missouri FFA	366,389	985,404	975,078	376,714	Checking Acct	376,714
Missouri FFA	314,613	1,143	0	315,756	IMMA	315,756
Missouri FFA	12,448	4,467	5,489	11,426	Checking Acct	11,426
Missouri FFA	5,673	83,959	84,913	4,720	Checking Acct	4,720
Missouri FFA	28,957	64,214	49,000	44,171	Savings	44,171
Missouri FFA	10,011	1	0	10,011	IMMA	10,011
Missouri FFA	128,683	249	70,000	58,932	IMMA	58,932
Missouri FFA	11,022	1	0	11,023	IMMA	11,023
Prof Ag Student PAS	7,166	1,840	1,870	7,136	Checking Acct	7,136
Prof Ag Student PAS	3,814	2	0	3,816	Savings	3,816
Missouri HOSA	170,387	230,037	181,781	218,643	Checking Account	218,643
Missouri HOSA	50,000	1,631	0	51,631	CD	51,631
Missouri TSA	87,996	52,869	63,798	77,067	Checking Account	77,067
MSD Trust Fund	971,701	46,078	23,690	994,089	Investment	1,192,224
MSD Student and Activity Fund	56,788	20,205	23,372	53,620	Checking	53,620
MSD ATU - Audiology Training Fund	132,349	66,899	43,048	156,201	Checking	156,201
MSB Trust fund	10,308,752	1,345,531	2,035,400	9,618,882	Investment	17,428,038
MSB Activities Fund	28,287	60,653	42,298	46,642	Checking	46,642
MSB Student Fund	2,035	4,889	5,087	1,837	Checking	1,837
MSSD Trust Fund	7,253	482	275	7,460	Investment	11,899
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current Unrestricted Funds	\$ (97,279,363)	140,172,436	103,356,430	(60,463,357)	Accrd Invest Inc	1,099,671
Current Restricted Fund	19,605,243	86,389	19,412,939	278,693	Cash & Invest	143,281,365
Auxiliary Services Designated	46,639,804	33,124,016	32,160,831	47,602,989	CIP	14,565,212
Loan Funds - Restricted Fund	5,070,617	(11,204)	0	5,059,413	Cont to MOSERS	14,971,348
Unexpended Plant Restricted Fund	4,392,186	3,560,935	1,622,171	6,330,949	G/C/R	3,184,714
					Inventory	1,477,208
					Notes Rec	21,833
					Prepays	1,711,353
					Pro Coll Def MOSERS	25,029,500
					Receivables	10,381,822
					Stud Loan rec	625,599
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted						
Tuition and Student Fees	\$ 3,757,390	10,548,438	12,185,821	2,120,007	Cash & Equivalents & Receivables	2,120,007
Other Revenues	130,865	656,833	698,582	89,116	Cash & Equivalents & Receivables	89,116
Current Funds - Restricted						
Federal Grants	(41,964)	12,589,858	12,585,328	(37,434)	Cash & Receivables	(37,434)
Other Gifts, Grants, and Contracts	1,532,724	5,152,871	6,608,808	76,787	Cash & Equivalents & Receivables	76,787
Auxiliary Enterprises	(1,091,942)	5,772,040	6,767,396	(2,087,298)	Cash & Investments	(2,087,298)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2024**

Name of Fund or Source	Balance June 30, 2023	Receipts	Expenditures	Balance June 30, 2024 (a)	Type of Asset (b)	Asset Value
Loan Fund	893,231	30,394	0	923,625	Cash & Receivables	923,625
Endowment	42,865	0	5,332	37,533	Cash & Receivables	37,533
Plant	25,722,158	8,798,922	1,148,346	33,372,734	Cash & Invest & Fixed assets	33,372,734
<u>Lincoln University:</u>						
General Fund	\$ 69,762,582	36,900,725	38,238,288	68,425,019	Cash, TI, Rec, Inv, Pre Exp	24,284,096
Other Post Employment Benefits (OPEB)	(44,670,095)	0	0	(44,670,095)	TI	(44,670,095)
Auxiliary Services	4,908,358	6,217,551	6,292,059	4,833,849	Cash, TI, Rec	4,852,615
Agency Fund	3,332,069	50,231,895	51,188,931	2,375,033	Cash, Rec	84,408,449
Plant Fund	86,161,039	9,814,144	9,072,981	86,902,202	Cash, TI, Eq, CWIP, Bldgs	111,077,776
Endowment Fund	2,661,503	149,240	26,074	2,784,669	Cash, TI	3,059,216
<u>Missouri Southern State University:</u>						
Assets	\$ 49,562,286	60,326,238	56,930,709	52,957,816	Cash, Rec, Inv, Eq, Pre Exp, Other	189,664,870
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 21,134,095	89,678,936	71,042,288	39,770,743	Cash, Inv, Rec	46,443,312
Designated	34,510,039	10,254,395	7,393,442	37,370,992	Cash, Inv, Rec	39,109,741
Auxiliary Enterprises	3,051,651	19,479,350	20,113,251	2,417,750	Cash, Inv, Rec	7,536,107
Restricted	136,766	18,285,614	18,285,614	136,766	Cash, Rec	(486,245)
Loan Fund	592,874	27,127	262,970	357,031	Cash, Rec	357,945
Plant Fund:						
Unexpended Plant	(97,043,741)	60,000	2,713,935	(99,697,676)	Cash, Rec	28,439,255
Renewals and Replacements	29,927,518	12,566,032	15,167,943	27,325,607	Cash, Rec	31,925,750
Debt Service	10,302,347	1,363,554	2,357,272	9,308,629	Cash, Investments & Rec	10,903,814
Investment in Plant	106,310,515	4,838,171	953,383	110,195,303	Fixed assets less depreciation	136,279,946
<u>Southeast Missouri State University:</u>						
Current Fund	\$ (37,521,494)	258,909,053	240,050,692	(18,663,133)	Cash, TI, Inv, Rec, Pre Exp	149,600,624
Loan Fund	477,659	131,467	143,013	466,113	Cash, Rec	1,357,932
Endowment and Similar Funds	2,091,015	237,455	0	2,328,470	Cash, Rec	2,328,470
Plant Fund	264,364,749	29,795,239	29,630,436	264,529,551	Cash, Rec, Other	447,557,609
Agency Fund	99,291	1,760,484	1,789,127	70,648	Cash, Other	749,340
<u>Missouri State University:</u>						
General Operating Fund	\$ 94,763,815	126,272,757	143,049,923	77,986,649	Cash, Rec, Inv, Other	112,537,207
Undesignated Operating	4,505,409	545,898	0	5,051,307	Cash, Rec, Inv, Other	7,514,613
Designated Operating	6,815,462	29,520	0	6,844,982	Cash, Rec, Inv, Other	6,844,982
Designated Fund	66,195,417	43,302,301	42,048,499	67,449,218	Cash, Rec, Inv, Other	69,297,826
OPEB/GASB Accounts	(287,197,303)	568,458	0	(286,628,845)	Cash, Rec, Inv, Other	78,437,458
Auxiliary Fund	176,500,016	61,959,330	61,240,528	177,218,819	Cash, Rec, Inv, Other	274,838,320
Restricted and Loan Fund	(4,390,462)	39,410,468	34,524,776	495,230	Cash, Rec, Inv, Other	2,891,481
Plant Fund	267,803,516	46,886,270	0	314,689,786	Cash, Rec, Inv, Other	506,697,993
West Plains Fund (All Funds Except OPEB/GASB)	25,444,380	10,755,670	2,706,755	33,493,295	Cash, Rec, Inv, Other	39,770,920
West Plains Fund - OPEB/GASB	(13,034,875)	29,302	0	(13,005,573)	TI	3,751,807

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2024**

Name of Fund or Source	Balance June 30, 2023	Receipts	Expenditures	Balance June 30, 2024 (a)	Type of Asset (b)	Asset Value
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 29,246,291	58,379,523	56,748,652	30,877,162	Cash, Invest, Rec, et	44,058,226
Current Funds - Restricted	840,837	19,323,262	17,049,336	3,114,763	Cash, Rec, Invest	16,412,833
Plant Fund	207,500,305	6,377,604	2,577,748	211,300,161	Cash, Invest, Construction, Fixed Assets	193,355,985
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (6,153,872)	3,764,198	4,502,599	(6,892,273)	Cash, TI, Rec, Inv	2,235,382
Restricted Funds	265,963	707,146	723,913	249,196	Cash, TI, Rec, Inv	322,201
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Unemployment Compensation Fund	\$ 977,797,122	901,040,678	758,641,328	1,120,196,471	Cash	1,120,196,471
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 126,262	516,518	579,622	63,158	Concentrated Bank Account	63,158
Bellefontaine Habilitation Center	424,663	1,489,745	1,613,223	301,184	Concentrated Bank Account	301,184
Center for Behavioral Medicine	6,452	156,482	154,250	8,684	Concentrated Bank Account	8,684
Central Missouri Regional Center	815,668	3,186,383	3,404,151	597,900	Concentrated Bank Account	597,900
Fulton State Hospital	842,713	1,491,919	1,353,256	981,375	Concentrated Bank Account	981,375
Hannibal Regional Center	165,411	622,974	696,794	91,591	Concentrated Bank Account	91,591
Hawthorn Children's Psychiatric Hospital	15,890	19,241	12,377	22,754	Concentrated Bank Account	22,754
Higginsville Habilitation Center	210,094	635,076	640,773	204,398	Concentrated Bank Account	204,398
Joplin Regional Center	189,826	1,017,329	1,066,102	141,054	Concentrated Bank Account	141,054
Kansas City Regional Center	1,187,984	6,322,889	6,661,255	849,618	Concentrated Bank Account	849,618
Kirkville Regional Center	14,315	2,935	2,605	14,645	Concentrated Bank Account	14,645
Northwest Community Services	245,617	1,816,082	1,844,354	217,346	Concentrated Bank Account	217,346
Northwest Mo. Psychiatric Rehabilitation Center	101,173	388,625	377,314	112,484	Concentrated Bank Account	112,484
Poplar Bluff Regional Center	238,127	837,147	915,077	160,197	Concentrated Bank Account	160,197
Rolla Regional Center	215,489	1,034,335	1,000,147	249,677	Concentrated Bank Account	249,677
Sikeston Regional Center	60,857	92,120	118,462	34,516	Concentrated Bank Account	34,516
Southeast Mo. Mental Health	538,108	1,036,747	1,008,573	566,281	Concentrated Bank Account	566,281
Southeast Mo. Residential Services	229,508	712,620	754,183	187,946	Concentrated Bank Account	187,946
Southwest Community Services	62,308	524,883	521,567	65,624	Concentrated Bank Account	65,624
Southwest Mo. Mental Health	32,309	79,097	95,720	15,686	Concentrated Bank Account	15,686
Springfield Regional Center	267,218	1,140,408	1,266,832	140,793	Concentrated Bank Account	140,793
St. Louis Developmental Dis. Treatment Center	208,912	1,565,552	1,538,944	235,520	Concentrated Bank Account	235,520
St. Louis Regional Center	1,137,627	3,054,106	3,924,778	266,955	Concentrated Bank Account	266,955
St. Louis Forensic Treatment Center	691,106	1,262,520	1,229,317	724,310	Concentrated Bank Account	724,310
SLFTC Donated Stock	10,617	328	3,372	7,573	Shares	7,573
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 338,882	536,505	528,508	346,878	Cash	346,878
OFFICE OF ADMINISTRATION:						
Commuter Benefits Refund Account	\$ 0	1,877	(1,877)	0	Cash	0
State of MO Cafeteria Plan Account	17,287	309,752	(307,744)	19,295	Cash/Checking	19,295
Trustee Earnings Tax Account	147,408	2,228,664	(2,220,922)	155,151	Cash/Checking	155,151
Missouri Savings Bond Account	22	(25,823)	(25,823)	22	Cash/Checking	22

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2024

Name of Fund or Source	Balance June 30, 2023	Receipts	Expenditures	Balance June 30, 2024 (a)	Type of Asset (b)	Asset Value
Old Age Survivors Disability and Health Insurance Trust Fund	8,730	393,329,572	(393,329,075)	8,575	Cash/Checking	8,575
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees	113,938,510	119,695,703		233,634,213	Revenue	233,634,213
Investment Income	0	34,610,730		34,610,730	Revenue	34,610,730
Member Premium-Public Entities	9,633,398	11,155,149		20,788,547	Revenue	20,788,547
Rebates	86,230,763	160,988,042		247,218,805	Revenue	247,218,805
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 47,779	122,683	116,217	54,246	Checking	54,361
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	53,674	139,764	131,670	61,768	Checking	62,109
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	61,259	1,854,762	1,869,490	46,531	Interest Bearing Checking Account	46,632
SSA Representative Payee Account	19,398	28,460	11,186	36,671	Interest Bearing Checking Account	36,671
Mo. Veterans' Home, St. James:						
Residents Cash Fund	22,495	1,199,325	1,199,238	22,581	Checking	22,999
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	148,200	390,003	413,334	124,870	Checking Account	125,071
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	41,473	93,583	101,226	33,830	Checking	33,883
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	40,327	1,885,362	1,884,067	41,622	Checking	42,222
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 8,557,793,248	1,290,567,811	1,049,715,875	8,798,645,184	Cash, Rec, TI, Eq	12,729,896,844
Judicial Plan	190,226,755	55,425,100	49,078,314	196,573,541	Cash, Rec, TI	284,022,115
Mo. State Employees Life and LTD Insurance Program	212,860	35,305,024	35,101,771	416,113	Cash, Rec, TI	4,713,279
DEPARTMENT OF SOCIAL SERVICES:						
Langsford House - Trust Fund	\$ 87	8,430	2,150	6,367	Checking Account	6,367
Northwest Regional Youth Center - Trust Fund	17,090	20,371	23,954	13,507	Checking Account	13,507
Riverbend Treatment Center - Trust Fund	30,975	17,965	40,442	8,497	Checking Account	8,497
Watkins Mill Park Camp - Trust Fund	5,670	14,873	18,843	1,700	Checking Account	1,700
Waverly Regional Youth Services - Trust Fund	9,244	21,291	25,023	5,511	Checking Account	5,511
Camp Avery Park Camp - Trust Fund	75	0	0	75	Checking Account	75
Fulton Treatment Center - Trust Fund	355	0	0	355	Checking Account	355
Rosa Parks Center - Trust Fund	60	0	0	60	Checking Account	60
Montgomery City Youth Center - Trust Fund	434	0	0	434	Checking Account	434
Girardot Center for Youth and Families - Trust Fund	1,010	7,405	6,285	2,131	Checking Account	2,131
Sierra Osage Treatment Center - Trust Fund	367	16,326	11,725	4,968	Checking Account	4,968
Southeast Regional Office - Imprest Fund	1,000	0	1,000	0	Checking Account	0
WE Sears Youth Center - Trust Fund	4,046	25,354	26,421	2,979	Checking Account	2,979
Datema House - Trust Fund	319	7,446	7,764	0	Checking Account	0
Gentry Residential Treatment Center - Trust Fund	181	253	423	11	Checking Account	11
Mt Vernon Treatment Center - Trust Fund	895	1,155	2,042	9	Checking Account	9
Rich Hill Youth Development Center - Trust Fund	165	0	165	0	Checking Account	0

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2024**

Name of Fund or Source	Balance June 30, 2023	Receipts	Expenditures	Balance June 30, 2024 (a)	Type of Asset (b)	Asset Value
Wilson Creek - Trust Fund	47	6,772	6,819	0	Checking Account	0
Bissell Hall (MO Hills) - Trust Fund	50	1,640	1,690	0	Checking Account	0
Ft. Bellefontaine (MO Hills) - Trust Fund	31	0	31	0	Checking Account	0
Hillsboro Treatment Center - Trust Fund	52	0	52	0	Checking Account	0
Hogan Street Regional Youth Center - Trust Fund	5,870	17,950	16,336	7,484	Checking Account	7,484
Lewis & Clark (MO Hills) - Trust Fund	15	0	15	0	Checking Account	0
Twin Rivers (MO Hills) - Trust Fund	96	30	15	111	Checking Account	111
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 51,618,028	7,040,879	14,876,372	43,782,535	Cash	43,782,535
MoDOT and MSHP Medical and Life Insurance	41,824,663	139,603,047	146,794,246	34,633,464	Cash, TI, Rec, CD	34,633,464
Mo Highway and Transportation Com Self Insurance	18,122,831	25,326,327	31,067,564	12,381,594	Cash, TI, Rec	12,381,594
Mo Transportation Finance Corp	116,525,066	3,792,120	93,081	120,224,105	Cash, TI, Rec	120,224,105
Motor Carrier Services	5,337,280	253,668,475	254,482,710	4,523,045	Cash, TI, Rec	4,523,045
TOTAL NON-APPROPRIATED FUNDS	\$ 12,107,255,802	5,137,811,509	3,548,765,032	12,902,032,708		20,549,677,061

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances on June 30, 2024, are final audited balances for the year then ended, and may differ from the ending balances reported in the Department of Revenue's Fiscal Year 2024 Financial and Statistical Report.

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

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