MISSOURI DEPARTMENT OF REVENUE

Financial and Statistical Report

Fiscal Year Ended June 30, 2025

Mike Kehoe
Governor

Trish Vincent
Director of Revenue

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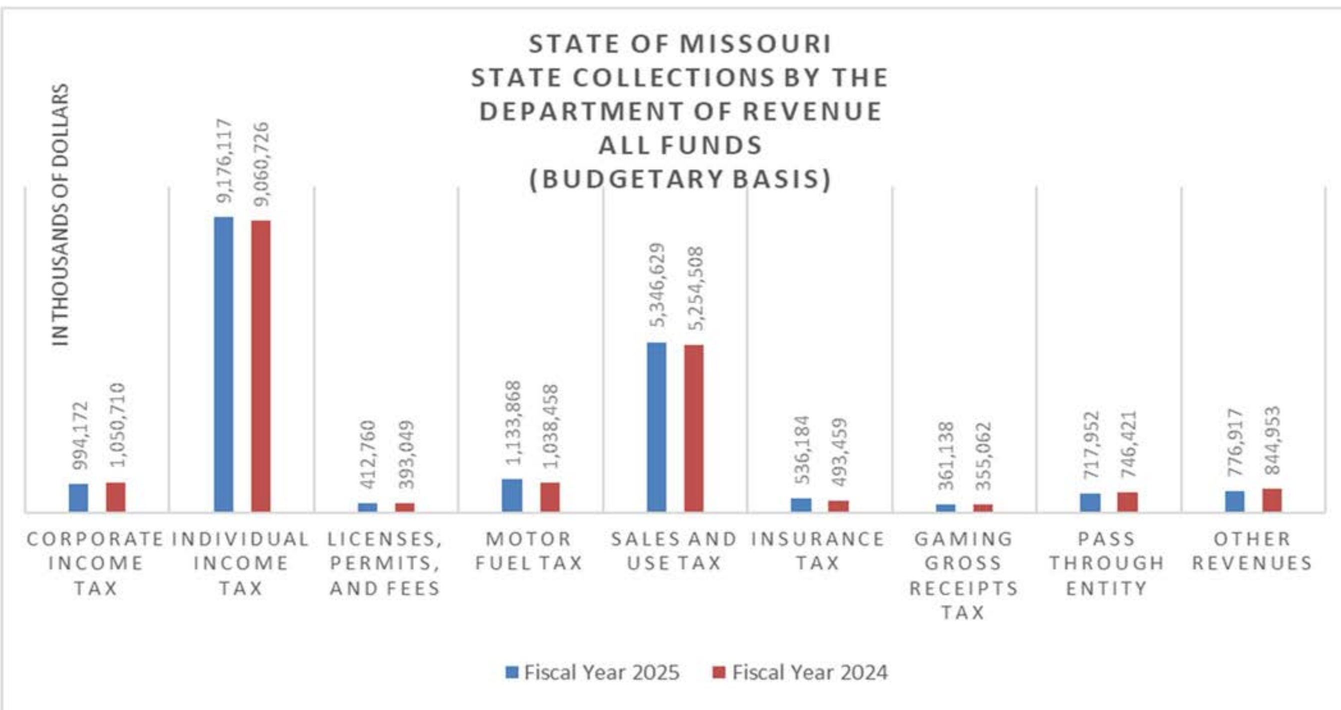
REPORTING ENTITY

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 2025 was 1,310 with an operating budget of $91.8 million.

COLLECTIONS

State money (General Revenue Fund 0101 collections and all other governmental funds' collections) collected by the Department totaled $19.5 billion in Fiscal Year 2025, an increase of 1.13 percent over Fiscal Year 2024. The Department collected 94.59 percent of the state's General Revenue Fund (Fund 0101) collections and 39.88 percent of state funds' collections in total. The graph below shows the Department's collections for all state funds.



[1]

[1] Amounts previously reported for Fiscal Year 2024 have been revised to reflect updated information. These adjustments do not impact previously reported net income but have been made to ensure accuracy and consistency in financial reporting. Comparative figures have been restated where applicable.

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

- **GOVERNOR**
  Mike Kehoe
  - **DIRECTOR OF REVENUE**
    Trish Vincent
    - **LEGISLATIVE OFFICE**
      Zach Wyatt
    - **ADMINISTRATION DIVISION**
      Joshua Shope
      - Financial Services Bureau
      - General Services Bureau
      - Human Resources
      - Internal Audit and Compliance Bureau
    - **STRATEGY and COMMUNICATIONS OFFICE**
      JoDonn Chaney
    - **DEPARTMENT DEPUTY DIRECTOR**
      Cheryl Bosch
      - **TAXATION DIVISION**
        Cindy Doss
        - Business Tax Bureau
        - Collections and Tax Assistance Bureau
        - Compliance Tax Investigation Bureau
        - Field Compliance Bureau
        - Income Tax Bureau
        - Processing Bureau
    - **BUSINESS RELATIONS DIRECTOR**
      Jackie Bemboom
      - **MOTOR VEHICLE and DRIVER LICENSING DIVISION**
        Ken Struemph
        - Compliance and Investigation Bureau
        - Driver License Bureau
        - Motor Vehicle Bureau
        - License Office Bureau
    - **GENERAL COUNSEL'S OFFICE**
      Daniel Follett

Taxes Administered

Fiscal Year Ended June 30, 2025

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.

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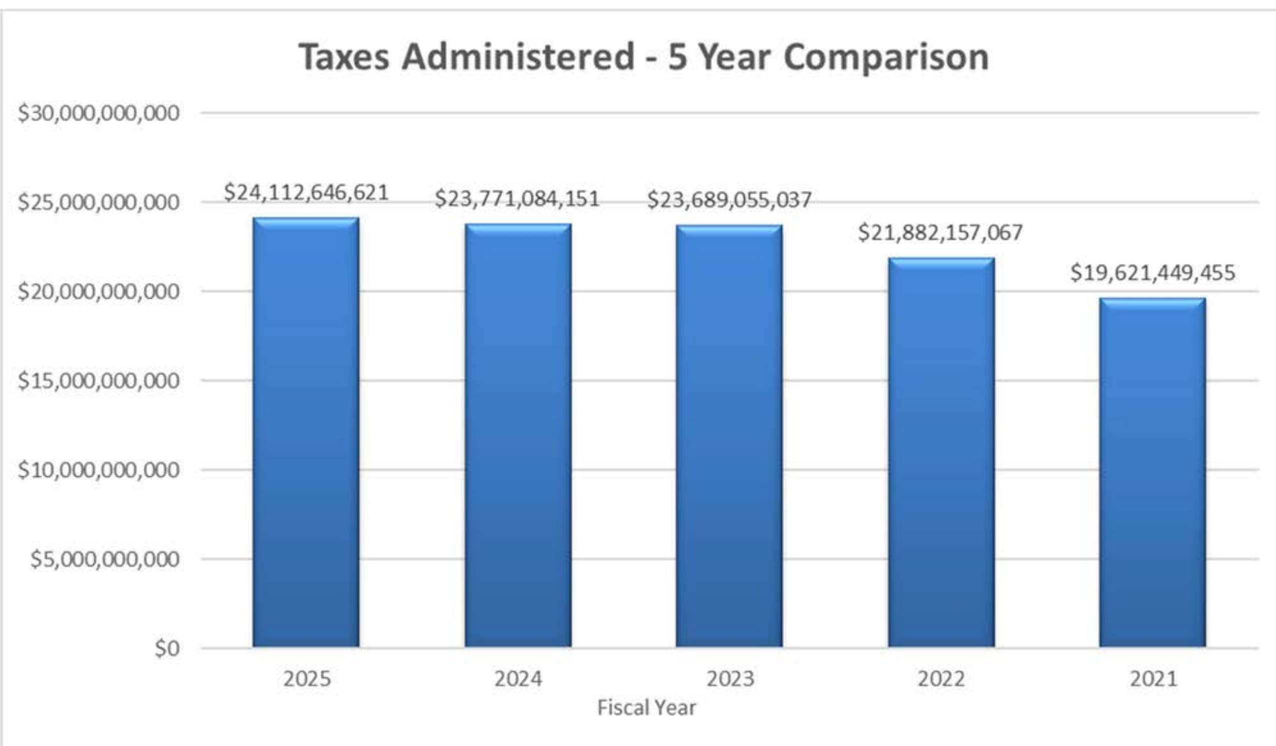
SUMMARY OF TAXES ADMINISTERED

	Fiscal Year 2025 Amount Collected	Fiscal Year 2024 Amount Collected	Percent Increase/ Decrease
Corporate, Pass Through Entity, Fiduciary, & Individual Income Tax	10,889,046,449	10,863,412,659 [2]	0.2
Cigarette Tax	$86,317,267	$91,535,956	-5.7 %
Financial Institutions Tax	26,039,637	13,090,119	98.9
Fuel Tax	1,134,109,338	1,038,658,763	9.2
Insurance Tax	556,492,312	510,530,365	9.0
Local Sales and Use Tax	5,537,972,128	5,423,901,092	2.1
Marijuana Tax	87,972,403	78,029,105	12.7
State Sales and Use Tax	5,337,165,393	5,307,453,545	0.6
Other Taxes	457,531,694	444,472,547	2.9
Total Collections	$24,112,646,621	$23,771,084,151	1.4 %



[2] Amount reported in prior year for "Corporate, Pass-Through Entity, Fiduciary, & Individual Income Tax" has been revised to reflect updated information. These adjustments do not impact previously reported net income but have been made to ensure accuracy and consistency in financial reporting. Comparative figures have been restated where applicable.

CIGARETTE TAX

Cigarette Tax:
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 per cigarette or 9 cents per pack of 20 to the State School Money Fund (Fund 0616), 2 mills per cigarette or 4 cents per pack of 20 to the Fair Share Fund (Fund 0687), and 2 mills per cigarette or 4 cents per pack of 20 to the Health Initiatives Fund (Fund 0275).

St. Louis County Cigarette Tax:
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:
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:
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 before discounts and deals. Disposition of the tax is to the Health Initiatives Fund (Fund 0275).

Tobacco Control:
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	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Cigarette	54,019,868	-7.4%	58,328,787	-8.3%	63,622,252	-6.4%	67,995,264	-5.8%	72,200,590
St. Louis County	1,910,810	-10.8%	2,141,548	0.0%	2,141,120	-10.2%	2,384,615	-5.3%	2,518,142
Jackson County	1,372,003	-0.3%	1,375,996	-13.1%	1,582,671	-4.0%	1,648,310	-8.7%	1,804,879
Tobacco Products	28,937,004	-2.1%	29,563,125	3.4%	28,582,471	1.7%	28,115,948	3.3%	27,216,892
Tobacco Control	-	100.0%	32,500	100.0%	2,500	100.0%	-	0.0%	-
Tobacco Prod Bond	77,582	-17.5%	94,000	89.9%	49,504	47.8%	33,500	91.4%	17,500
Total Collections	$86,317,267	-5.7%	$91,535,956	-4.6%	$95,980,518	-4.2%	$100,177,637	-3.5%	$103,758,003

CORPORATE, PASS-THROUGH ENTITY, FIDUCIARY, AND INDIVIDUAL INCOME TAX

Corporate:
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:
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 lability for an individual, see table below. Disposition of the tax is to the General Revenue Fund (Fund 0101).

Fiduciary:
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:
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) growth trigger met
2026	4.7%	N/A
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

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, and the Port Authority AIM Zone Fund (Fund 0583) as established by Section 68.075, RSMo.

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change[4]	FY2021
Individual									
Declarations	785,646,226	-10.4%	876,542,338	-8.4%	956,655,782	-7.0%	1,028,111,759	-31.8%	1,507,776,904
Fiduciary	89,939,743	3.1%	87,264,064	-5.1%	91,999,169	-33.5%	138,429,251	15.4%	119,944,822
Returns	1,225,862,683	6.8%	1,147,935,460	-44.4%	2,065,508,971	-3.3%	2,135,936,745	63.2%	1,308,716,980
Withholding	7,065,083,726	1.8%	6,943,547,886	1.1%	6,870,579,499	2.6%	6,694,532,465	11.9%	5,981,435,088
College New Job Training	-	-100.0%	182,858	-32.7%	271,861	-95.4%	5,848,913	-2.4%	5,991,457
College Job Retention	9,730,494	-10.0%	10,808,569	-5.3%	11,417,637	53.3%	7,446,533	17.9%	6,315,205
Port Authority AIM Zone	-	0.0%	-	0.0%	-	0.0%	-	-100.0%	1,125
Subtotal	9,176,262,872	1.2%	9,066,281,176	-9.3%	9,996,432,919	-0.1%	10,010,305,667	12.1%	8,930,181,581
Corporation/Franchise									
Declarations	800,050,556	-7.8%	868,189,211	-1.5%	881,443,513	-6.9%	947,126,119	-14.6%	1,108,652,773
Returns	194,121,779	6.4%	182,521,073	1.2%	180,344,468	-440.6%	(52,950,852)	-82.9%	(310,542,137)
Pass Through Entity[3]	718,611,242	-3.7%	746,421,200	100.0%	-	0.0%	-	0.0%	-
Subtotal	1,712,783,578	-4.7%	1,797,131,484	69.3%	1,061,787,981	18.7%	894,175,267	12.0%	798,110,636
Total Collections	$ 10,889,046,449	0.2%	$ 10,863,412,659	-1.8%	$ 11,058,220,900	1.4%	$ 10,904,480,934	12.1%	$ 9,728,292,217

[3] Pass Through Entity has been added to chart to ensure accuracy in financial reporting. This adjustment does not impact previously reported net income.

[4] During the current reporting period, management identified a summation error for previously reported "Percent of Change" amounts. The error did not affect net income or cash flows but has been corrected in the current presentation to reflect accurate totals. This adjustment has no impact on overall financial position or results of operations.

FINANCIAL INSTITUTIONS TAX

Banks:
A tax for the operation of a bank in the state of 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 Fiscal Year 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080, RSMo.

Credit Institutions:
A tax for the operation of a consumer credit or loan business in the state of 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 Fiscal Year 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.080 RSMo.

Savings and Loan Associations:
A tax for the operation of a savings and loan association in the state of 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 Fiscal Year 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.670, RSMo.

Credit Unions:
A tax for the privilege of operating a credit union in the state of 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 Fiscal Year 2020 when the rate decreased to 4.48 percent. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Revenue Fund (Fund 0101) per Section 148.670, 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 Fiscal Year 2020, these financial institutions rates decreased from 7 percent to 4.48 percent.

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Banks	$21,317,906	134.1%	$9,106,563	-16.4%	$10,891,532	-76.1%	$45,498,846	51.6%	$30,017,928
Credit Institution	753,784	44.8%	520,693	-31.9%	764,472	-65.3%	2,205,398	53.5%	1,436,678
Savings and Loan	1,200,299	43.1%	838,899	14.0%	735,597	-74.0%	2,825,227	-48.2%	5,451,743
Credit Unions	2,767,648	5.5%	2,623,964	-23.6%	3,433,399	2.8%	3,340,595	95.2%	1,711,089
Total Collections	$26,039,637	98.9%	$13,090,119	-17.3%	$15,825,000	-70.6%	$53,870,066	39.5%	$38,617,438

FUEL TAX

Aviation Fuel:
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:
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 27 cents per gallon for Fiscal Year 2025. The bill also established future rate increases in increments of 2.5 cents per gallon until it reaches 29.5 cents 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

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 17 cents per gallon. To receive the exemption, a taxpayer must 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 period allowed for filing the claim is July 1st to September 30th of the year following the increase.

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Aviation Fuel	248,019	23.2%	201,308	-24.5%	266,558	9.2%	244,211	5.8%	230,868
Motor Fuel	1,133,861,319	9.2%	1,038,457,455	14.7%	905,251,399	11.6%	811,483,378	14.5%	708,737,113
Total Collections	$1,134,109,338	9.2%	$1,038,658,763	14.7%	$905,517,957	11.6%	$811,727,589	14.5%	$708,967,981

INSURANCE TAX

Captive Insurance:
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:
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):
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):
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:
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).

Workers' Compensation Insurance:
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).

TAXES ADMINISTERED

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Captive Insurance	$1,827,739	11.2%	$1,643,984	3.7%	$1,585,451	5.8%	$1,498,054	18.5%	$1,264,274
Special Purpose Life	919,326	-3.7%	955,125	49.5%	638,746	3.2%	618,772	-28.5%	865,842
Premium (Foreign)	407,653,237	4.1%	391,495,478	12.2%	349,064,622	16.6%	299,429,864	-0.7%	301,591,990
Premium (Domestic)	20,308,674	20.7%	16,828,212	6.2%	15,839,985	9.4%	14,479,379	13.7%	12,737,546
Surplus Lines	96,649,885	35.2%	71,469,115	7.3%	66,601,898	13.0%	58,937,080	23.8%	47,618,340
Workers Compensation	29,133,451	3.5%	28,138,452	19.2%	23,605,256	32.7%	17,783,855	5.6%	16,846,189
Total Collections	$556,492,312	9.0%	$510,530,365	11.6%	$457,335,958	16.4%	$392,747,004	3.1%	$380,924,181

LOCAL SALES AND USE TAX

Local Sales Tax:
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:
A local use tax with a rate equal to the rate of the local sales tax in effect. Section 144.757, RSMo authorizes local political subdivisions to enact local use taxes if approved by a specified percentage of the voters. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Revenue Fund (Fund 0101).

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Local Sales	$4,984,019,673	1.9%	$4,889,843,925	4.0%	$4,703,473,968	8.8%	$4,321,281,492	12.9%	$3,826,501,990
Local Option Use	553,952,455	3.7%	534,057,167	44.4%	369,958,773	19.9%	308,661,113	30.4%	236,740,669
Total Collections	$5,537,972,128	2.1%	$5,423,901,092	6.9%	$5,073,432,741	9.6%	$4,629,942,605	13.9%	$4,063,242,659

MARIJUANA TAX

Medical Marijuana Tax:
Authorized by Article XIV, Section 1, a tax is levied on the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state. The tax rate is 4 percent of the retail price. Disposition of the tax is to the Missouri Veterans' Health and Care Fund (Fund 0606). Per Article XIV, Section 2, the Department retains 1 percent for its cost of collection, which is deposited into the General Revenue Fund (Fund 0101).

Recreational Marijuana Tax:
Per Article XIV, Section 2, a tax is levied upon the retail sale of non-medical marijuana sold to consumers at licensed facilities within the state. The tax rate is 6 percent of the retail price. Distribution is to the Veterans, Health, and Community Reinvestment Fund (Fund 0608) created under this Article.

Sales Tax:
In addition to the specific marijuana taxes listed above both medical and recreational marijuana are subject to state and local sales 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 tax rate varies by political subdivision.

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Medical	$7,358,471	-16.3%	$8,794,950	-46.4%	$16,422,920	52.4%	$10,778,767	432.4%	$2,024,672
Recreational	80,613,932	16.4%	69,234,155	253.0%	19,612,880	100.0%	-	0.0%	-
Total Collections	$87,972,403	12.7%	$78,029,105	116.5%	$36,035,800	234.3%	$10,778,767	432.4%	$2,024,672

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 percent to 1.225 percent 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.

Aviation Jet Fuel Sales Tax:
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.

Conservation Sales and Use Tax:
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:
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).

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
General	$3,207,648,895	1.5%	$3,161,714,703	8.1%	$2,924,231,590	7.3%	$2,725,659,844	12.4%	$2,425,320,477
Aviation Jet Fuel	5,699,624	-6.7%	6,106,148	-17.0%	7,352,513	19.5%	6,151,083	186.2%	2,149,405
Conservation									
State Sales and Use	155,461,713	2.5%	151,703,332	6.8%	141,987,347	7.4%	132,258,778	14.2%	115,856,654
Motor Vehicle Sale:	19,349,635	5.2%	18,384,598	3.4%	17,781,331	9.9%	16,174,220	-9.7%	17,907,773
Education									
State Sales and Use	1,240,879,927	1.9%	1,217,335,019	7.4%	1,133,104,623	7.4%	1,055,239,982	14.2%	923,784,500
Motor Vehicle Sale:	137,687,278	-6.4%	147,080,229	18.2%	124,473,151	12.3%	110,829,273	-22.6%	143,272,238
Parks and Soil									
State Sales and Use	124,368,494	1.9%	121,997,449	7.4%	113,601,560	-31.8%	166,503,863	79.6%	92,683,509
Motor Vehicle Sale:	15,479,719	5.2%	14,707,688	3.4%	14,225,075	-31.3%	20,694,768	44.5%	14,326,228
Vehicle	430,590,108	-8.1%	468,424,379	17.5%	398,623,865	9.1%	365,264,400	-19.9%	456,192,054
Total Collections	**$5,337,165,393**	**0.6%**	**$5,307,453,545**	**8.9%**	**$4,875,381,055**	**6.0%**	**$4,598,776,211**	**9.7%**	**$4,191,492,838**

Sales Tax Allocation - Vehicles:
The funds collected for the sales tax of 4.225% applied should be treated as if 4 separate rates were applied to split apart allocations.

- 3%: Designated for general use with the following allocations
  - 50% for the State Road Bond Fund - Fund 0319
  - 50% for highway use
    - 10% for counties
    - 15% for cities
    - 2% for State Transportation Fund - Fund 0675
    - 73% for the State Road Fund - Fund 0320
- 1%: Designated for education (RSMo 144.701) but must split per the state constitution
  - 50% allocates to the School District Trust Fund (the State Road Bond Fund cannot receive funds designated for the School District Trust Fund) - Fund 0688
  - 50% allocates for highway use
    - 10% for counties
    - 15% for cities
    - 2% for State Transportation - Fund 0675
    - 73% for the State Road Fund - Fund 0320
- .125%: Conservation Commission Fund - Fund 0609
  - 100% allocates to the Conservation Commission Fund
- .1%: Department of Natural Resources
  - 50% allocates to Soil and Water Fund - Fund 0614
  - 50% allocates to the State Park Fund - Fund 0613

Sales Tax Allocation - Marine, ATVs, and Manufactured Homes:
The funds collected for the sales tax of 4.225% applied should be treated as if 4 separate rates were applied to split apart allocations.

- 3%: General Revenue Fund - Fund 0101
- 1% School District Trust Fund - Fund 0688
- .125% Conservation Commission Fund - Fund 0609
- .1%: Department of Natural Resources
  - 50% allocates to Soil and Water Fund - Fund 0614
  - 50% allocates to the State Park Fund - Fund 0613

Highway Use Tax Allocation:
An allocation of collections for the use tax charged on manufactured homes. This is a historical rate and still exists for any outstanding debts from returned payments. It splits as follows:

- 4% - State Revenue that allocates as follows:
  - 25% Allocates to the Motor Fuel Tax Fund
    - This fund later distributes identically to increased fees as described above (a 75/10/15 split between state road funds, county, and city allocations)
  - 75% Allocates to the State Highway Fund
- .125% Conservation Commission - Fund 0609
- .1%: Department of Natural Resources
  - 50% allocates to Soil and Water Fund - Fund 0614
  - 50% allocates to the State Park Fund - Fund 0613

OTHER TAXES

County Private Car Tax:
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:
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.

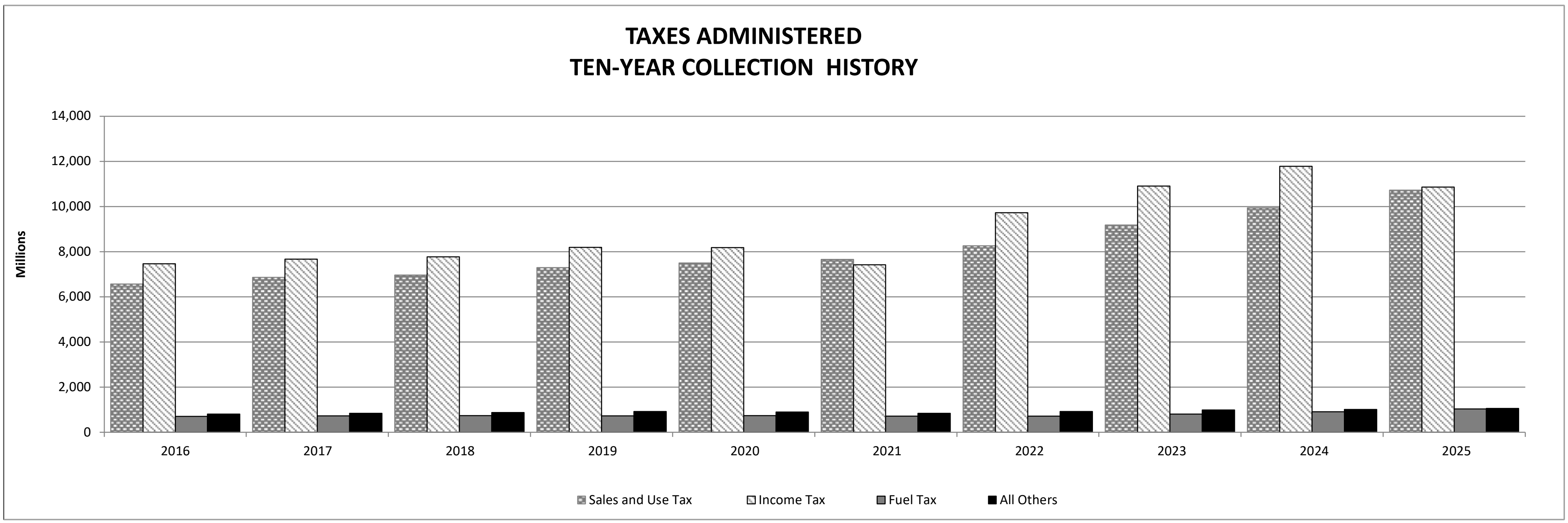
Blind Pension Property Tax:
A tax to provide for payment of pensions for the blind. The tax is authorized by Article III, Section 38(a) of the Missouri Constitution and Section 209.130, RSMo. The tax rate is 3 cents on each $100 valuation of taxable property in the state of Missouri. Disposition of the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

Tax Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
County Private Car	$4,193,433	5.6%	$3,970,370	1.4%	$3,916,267	1.9%	$3,842,264	-17.2%	$4,638,389
Estate									2,854
Gaming Receipts	405,815,254	2.9%	394,390,362	-2.1%	402,837,718	0.8%	399,668,619	10.4%	362,097,991
Property	47,523,008	3.1%	46,111,815	10.5%	41,741,011	5.5%	39,569,718	5.8%	37,390,232
Total Collections	$457,531,694	2.9%	$444,472,547	-0.9%	$448,494,996	1.2%	$443,080,601	9.6%	$404,129,466

DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2016 - 2025)

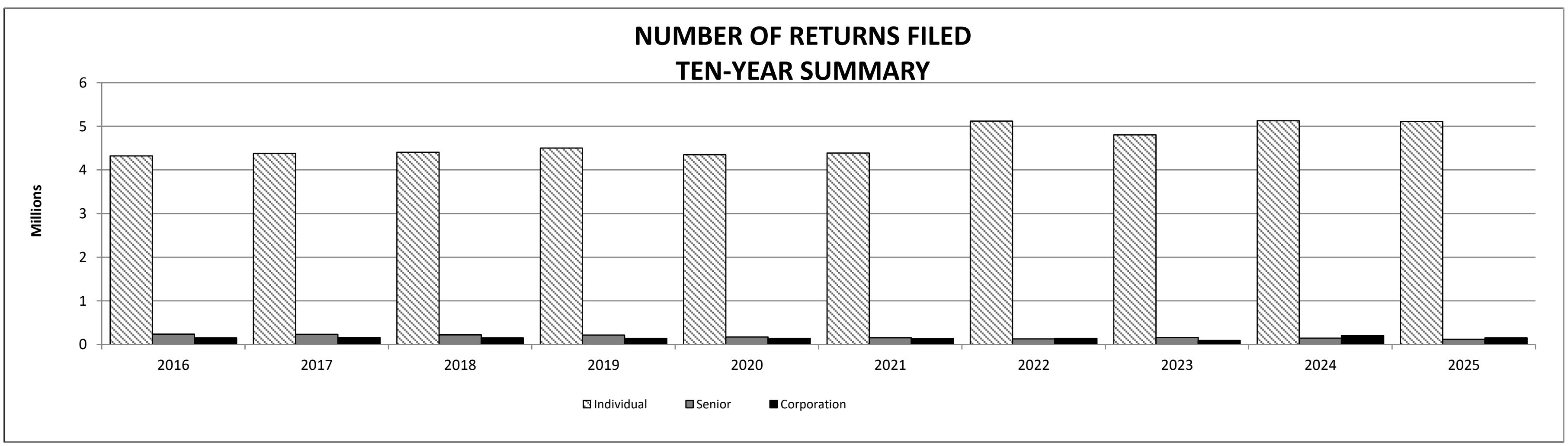
TAX	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Cigarette Tax	$ 86,317,267	91,535,956	95,980,518	100,177,637	103,758,003	101,239,387	99,384,853	102,291,775	105,607,384	108,717,273
Financial Institutions Tax	26,039,637	13,090,119	15,825,000	53,870,066	38,617,438	48,890,911	34,333,482	38,132,400	39,172,677	29,826,447
Fuel Tax	1,134,109,338	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
Income Tax (a)	10,889,046,449	10,863,412,659	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
Insurance Tax	556,492,312	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
Local Sales and Use Tax	5,537,972,128	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
Marijuana Tax	87,972,403	78,029,105	36,035,800	10,778,767	2,024,672	-	-	-	-	-
State Sales and Use Tax	5,337,165,393	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
Other Taxes	457,531,694	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
Total Tax Collections	$ 24,112,646,621	23,771,084,151	23,689,055,037	21,892,935,834	19,623,474,127	16,634,337,729	17,315,383,012	17,136,563,545	16,355,007,090	16,098,312,984

(a) Amount reported in fiscal year 2024 for Income Tax has been revised to reflect updated information. These adjustments do not impact previously reported net income but have been made to ensure accuracy and consistency in financial reporting. Comparative figures have been restated where applicable.



DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2016 - 2025)

TRANSACTION TYPE	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
INDIVIDUAL RETURNS:										
Number Filed	3,424,726	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
Amount of Refunds	$1,268,426,882	$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
WITHHOLDING:										
Number Filed	1,629,953	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
Amount of Refunds	$50,170,553	$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
FIDUCIARY:										
Number Filed	52,111	51,452	51,360	49,994	59,983	43,937	52,385	52,360	51,863	53,780
Amount of Refunds	$15,393,331	$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
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	102,235	118,407	145,146	157,927	126,898	152,943	171,561	215,681	220,654	232,734
Amount of Refunds	$58,881,417	$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
CORPORATION RETURNS:										
Number Filed	148,799	146,787	203,942	90,124	140,832	136,521	138,762	140,679	146,482	155,339
Amount of Refunds	$138,015,112	$157,697,347	$174,448,190	$198,608,938	$119,020,431	$139,737,534	$178,463,586	$161,392,989	$158,937,587	$181,455,603
TOTAL (Memorandum Only):										
Number Filed	5,357,824	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
Amount of Refunds	$1,530,887,294	$1,470,876,119	$1,493,626,924	$1,241,291,611	$1,333,767,882	$1,196,846,906	$1,244,991,602	$1,388,768,420	$1,340,475,204	$1,320,899,275



Fees Administered

Fiscal Year Ended June 30, 2025

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.

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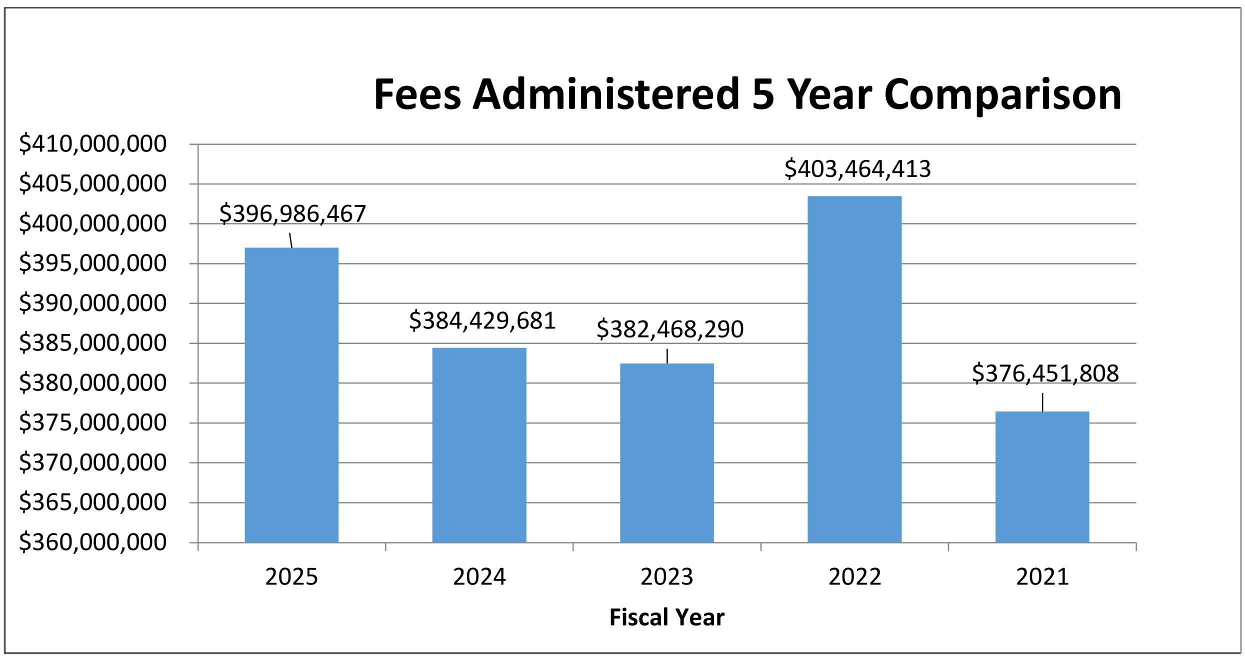
SUMMARY OF FEES ADMINISTERED

	Fiscal Year 2025 Amount Collected	Fiscal Year 2024 Amount Collected	Percent Increase/ Decrease
Court and County Clerk and Recorder Fees	$ 35,749,740	$ 35,180,167	1.6
All-Terrain Vehicle Fees	$394,642	$401,103	-1.6 %
Driver License Fees	19,430,722	18,952,205	2.5
Marine Fees	11,973,944	11,872,941	0.9
Motor Vehicle Fees	226,609,663	221,722,465	2.2
Other Fees	102,827,757	96,300,800	6.8
Total Collections	$ 396,986,467	$ 384,429,681	3.3 %



ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee:
Created and authorized by Section 301.700, RSMo, an $8.50 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 fee is to the General Revenue Fund (Fund 0101).

Registration/Decal Fee:
A $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:
  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:
  Authorized by Section 389.612, RSMo. A 25-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	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Certificate of Title	$62,410	-5.5%	$66,051	-9.7%	$73,109	-9.9%	$81,109	-17.5%	$98,324
Registration/Decal	125,676	-5.4%	132,828	-7.4%	143,470	-9.4%	158,360	-15.7%	187,747
Misc/Penalties	206,556	2.1%	202,225	-12.2%	230,250	-10.9%	258,300	-15.1%	304,195
Total Collections	**$394,642**	**-1.6%**	**$401,103**	**-10.2%**	**$446,829**	**-10.2%**	**$497,769**	**-15.7%**	**$590,266**

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

COURT, COUNTY CLERK, AND RECORDER FEES

Associate/Probate Court Fee:
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:
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).

Circuit Clerk Fees:
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:
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' Fees:
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).

Deputy Sheriff Salary Supplementation Fee:
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:
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:
An additional $15, $30, or $60 surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund (Fund 0772).

Domestic Relations Resolution Fee:
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:
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. Disposition of the surcharge is to the State Forensic Laboratory Fund (Fund 0591).

Independent Living Center Fee:
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:
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:
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:
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:
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 Fund (Fund 0540) and 50 percent to the MODEX Fund (Fund 0867) if the case is disposed of by a violation's 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.

Motorcycle Safety Fee:
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:
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 590.178, RSMo.

Prosecuting Attorney Fees:
A $5 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. 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:
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:
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:
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).

Spinal Cord Injury Fee:
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).

FEES ADMINISTERED

Fee Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Associate/Probate	$225,525	-1.2%	$228,319	25.8%	$181,527	-7.1%	$195,440	11.4%	$175,433
Brain Injury	376,340	-6.4%	402,248	35.6%	296,593	-24.0%	390,470	11.1%	351,427
Circuit Clerk	11,194,311	2.1%	10,962,456	37.3%	7,983,383	-23.8%	10,477,268	6.8%	9,806,105
Court Automation	6,077,608	8.1%	5,623,378	48.0%	3,800,005	-15.5%	4,498,715	23.8%	3,634,649
Crime Victims'	4,773,861	0.1%	4,770,830	33.0%	3,587,273	-27.7%	4,960,397	6.8%	4,646,499
Deputy Sheriff	2,347,177	2.4%	2,291,772	83.1%	1,251,758	-30.2%	1,793,783	2.3%	1,754,308
DNA Profiling	788,740	-6.1%	840,065	39.5%	602,189	-31.7%	881,366	10.7%	796,317
Domestic Relations	229,285	7.3%	213,765	35.1%	158,235	-22.2%	203,501	-1.4%	206,346
Drug Lab Test	200,299	-9.0%	219,991	85.7%	118,486	-35.3%	183,029	1.6%	180,149
Independent Living	187,860	-6.8%	201,568	35.8%	148,464	-24.0%	195,251	11.7%	174,868
Juvenile Justice	-	0.0%	-	0.0%	-	-100.0%	173,304	-84.0%	1,082,565
Merchant License	1,608	-1.9%	1,639	200.8%	545	-57.0%	1,268	-42.4%	2,202
Missouri CASA	55,920	-4.5%	58,530	29.5%	45,192	-29.7%	64,326	-7.2%	69,284
Missouri Coroners	298,162	2.3%	291,589	30.2%	223,939	-26.2%	303,559	37.4%	221,000
MODEX	438,729	-11.0%	492,886	33.5%	369,291	-22.9%	479,056	16.9%	409,765
Motorcycle	187,861	-6.7%	201,329	36.0%	148,014	-24.4%	195,759	12.0%	174,837
Peace Officer	535,783	-1.8%	545,443	34.3%	406,181	-24.1%	535,221	1.1%	529,485
Prosecuting Attorney	491,775	-10.2%	547,802	34.3%	407,775	-26.1%	551,896	14.5%	481,960
Punitive Father	114,423	-6.5%	122,315	29.3%	94,621	-38.0%	152,563	8.1%	141,194
Recorders	5,903,549	3.1%	5,725,136	-5.5%	6,055,814	-11.5%	6,842,333	-37.4%	10,931,632
School Building	945,175	-8.8%	1,036,399	-11.9%	1,176,653	-16.9%	1,415,394	92.4%	735,466
Spinal Cord Injury	375,749	-6.7%	402,708	35.9%	296,421	-24.2%	391,029	11.7%	349,980
Total Collections	**$35,749,740**	**1.6%**	**$35,180,167**	**28.6%**	**$27,352,359**	**-21.6%**	**$34,884,927**	**-5.3%**	**$36,855,471**

DRIVER LICENSE FEES

Blindness Education, Screening, and Treatment Contribution:
A voluntary contribution to promote a blindness education, screening, and treatment program. Applicants obtaining a driver license may contribute $1 or more at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition is to the Blindness Education, Screening, and Treatment Program Fund (Fund 0892), created in Section 209.015. RSMo.

Commercial Driver License (CDL) Test(s) Fee:
A $25 fee imposed on applicants of a CDL for the completion of the road commercial skills test and/or the written commercial skills tests; authorized by Section 302.720, RSMo. Applicants for a commercial learner's permit pay a $10 fee. Disposition is to the State Highways Transportation Department Fund (Fund 0644), and the increased fee 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. A duplicate CDL or duplicate commercial learner's permit has a $5 fee; disposition of this fee is 100 percent to the General Revenue Fund (Fund 0101).

Noncommercial Driver License Issuance and Renewal Fees:
A fee imposed on operators of motor vehicles in the state of Missouri for the issuance of a noncommercial driver license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee (new 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).

Nondriver Identification Card (ID) Fee:
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:
A fee imposed for the issuance of a temporary instruction permit, commercial learners 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).

Organ Donor Contribution:
A voluntary contribution to promote the Organ Donor Program. Applicants for a driver license have the opportunity to donate $1 or more at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition is to the Organ Donor Program Fund (Fund 0824), created in Section 194.297, RSMo.

Processing Fee:
An additional fee imposed for the processing of licenses and permits. This fee is authorized to be collected by contracted agent offices, and by all offices operated by the Department of Revenue per Section 136.055 RSMo. Contracted agents retain processing fees collected under Section 136.055 RSMo.

Disposition of such fees collected by offices operated by the Department of Revenue 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:
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 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:
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.

Fee Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Blindness Education	$265,178	122.5%	$119,198	3.6%	$115,044	-8.9%	$126,227	-2.7%	$129,674
CDL Testing	662,374	-9.1%	728,492	-3.2%	752,503	-19.9%	939,400	24.3%	756,050
Driver Licenses Issued									
Operator (Class F)	11,250,279	-3.4%	11,642,639	11.3%	10,463,314	-5.9%	11,115,517	-7.5%	12,012,648
For Hire (Class E)	2,401,165	-6.8%	2,575,357	10.5%	2,330,480	-3.9%	2,424,080	-6.8%	2,601,623
Commercial (Class A, B, C)	2,071,421	-2.4%	2,123,387	3.8%	2,045,236	-5.0%	2,152,093	-3.3%	2,226,462
Motorcycle (Class M)	1,020	-23.6%	1,335	-39.6%	2,210	14.2%	1,935	6.3%	1,820
Identification Card Fee	958,341	-9.4%	1,058,204	-3.1%	1,091,598	5.2%	1,037,208	-2.7%	1,066,254
Instruction Permit Fee	264,841	-6.0%	281,780	2.4%	275,192	-15.7%	326,518	17.6%	277,603
Organ Donor	499,013	195.1%	169,115	11.6%	151,593	-9.9%	168,170	-2.0%	171,668
Processing Fee	310,141	182.1%	109,940	-25.4%	147,320	-26.6%	200,690	4.7%	191,761
Reinstatement Fee	887,666	585.3%	129,522	-12.4%	147,870	-88.7%	1,311,722	-20.7%	1,654,059
Miscellaneous	55,423	318.7%	13,237	-0.3%	13,277	-3.9%	13,816	-22.1%	17,726
Total Collections	**$19,626,863**	**3.6%**	**$18,952,205**	**8.1%**	**$17,535,637**	**-11.5%**	**$19,817,376**	**-6.1%**	**$21,107,348**

MARINE/WATERCRAFT FEES

Certificate of Title Fee:
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
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:
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:
A $6 fee imposed for the issuance of registrations and titles. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the General Revenue Fund (Fund 0101).

Miscellaneous Fees:
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.

Fee Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Certificate of Title	$421,731	-4.7%	$442,754	-7.8%	$480,337	-8.3%	$523,645	-10.0%	$581,553
Processing *	2,782,749	2.8%	2,706,555	-5.6%	2,866,017	-4.9%	3,012,329	-9.0%	3,310,438
Registration/Deca	8,564,392	0.6%	8,516,377	-4.3%	8,897,611	4.8%	8,493,126	-10.4%	9,478,220
Miscellaneous	205,073	-1.1%	207,255	-10.2%	230,875	-6.9%	247,927	-12.2%	282,314
Total Collections	**$11,973,944**	**0.9%**	**$11,872,941**	**-4.8%**	**$12,474,840**	**1.6%**	**$12,277,026**	**-10.1%**	**$13,652,525**

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

MOTOR VEHICLE FEES

Alternative Fuel Decal Fee:
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:
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:
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:
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:
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:
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:
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).

Law Enforcement Memorial Fee:
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:
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.

Motor Vehicle Maintenance Trip Permit Fee:
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:
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:
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:
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:
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 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:
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 25-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:
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:
A fee the Department collects from organizations applying to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund (Fund 0775).

Title Penalty Fee:
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:
A voluntary contribution to the World War I Memorial Trust Fund (Fund 0993). Applicants for a military license plate are given the opportunity to donate $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).

Miscellaneous Fees:
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	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Alt. Fuel Decal	$3,833,527	40.7%	$2,723,919	51.1%	$1,802,437	61.3%	$1,117,296	42.4%	$784,545
Antiterrorism	11,301	-1.2%	11,434	34.1%	8,526	-13.3%	9,840	4.7%	9,396
Blindness Education	121,978	-13.7%	141,330	100.0%	250	-99.8%	143,728	-14.3%	167,802
Breast Cancer	38,663	20.5%	32,077	100.0%	-	-100.0%	26,997	1.9%	26,490
Certificate of Title	15,155,033	1.8%	14,890,123	-0.6%	14,975,100	-2.2%	15,314,345	-9.5%	16,927,080
Children's Trust	88,848	-2.2%	90,851	100.0%	-	-100.0%	92,273	-10.7%	103,317
Duplicate Plate	266,185	2.1%	260,598	-4.9%	273,899	6.2%	258,005	9.7%	235,120
Law Enforcement	15,155	15.6%	13,110	100.0%	3,312	100.0%	15,580	100.0%	17,885
License Transfer	426,838	1.4%	421,018	3.5%	406,775	-5.3%	429,667	-17.2%	519,107
MV Trip Permit	547,381	-3.2%	565,558	-3.9%	588,522	10.9%	530,810	3.5%	512,938
Organ Donor	185,326	-3.5%	192,024	1177.9%	15,026	-91.7%	180,718	-11.3%	203,783
Plate Reissuance	123	-42.4%	214	-28.7%	300	-59.1%	734	-100.0%	3,488,389
Plate Reservation	2,793,791	2.6%	2,722,379	-8.5%	2,976,839	14.9%	2,591,176	-4.0%	2,698,172
Processing Fee	734,704	-11.7%	832,219	-85.1%	5,569,079	-23.0%	7,233,196	-1.7%	7,361,446
Registration	171,453,537	1.4%	169,099,702	-0.7%	170,267,557	1.4%	167,839,440	-5.6%	177,774,636
Renewal Penalty	2,734,987	1.4%	2,698,290	-2.6%	2,769,066	6.2%	2,607,019	-2.7%	2,679,395
Specialty Plate	13,576	100.0%	5,125	100.0%	-	-100.0%	5,250	-74.2%	20,375
Title Penalty	25,257,549	4.7%	24,132,104	1.3%	23,830,731	-0.7%	24,008,462	-11.4%	27,084,690
World War I	144,844	-5.3%	152,992	46.7%	104,294	-41.7%	178,842	-19.0%	220,902
Miscellaneous	2,786,319	1.8%	2,737,400	1.7%	2,692,333	51.5%	1,777,532	-11.4%	2,005,528
Total Collections	**$226,609,663**	**2.2%**	**$221,722,465** [5]	**-2.0%**	**$226,284,046** [5]	**0.9%**	**$224,360,907**	**-7.6%**	**$242,840,996**

[5] During the current reporting period, management identified a summation error for the FY2024 total. The error did not affect net income or cash flows but has been corrected in the current presentation to reflect accurate totals. This adjustment has no impact on overall financial position or results of operations.

OTHER FEES

Battery Fee:
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.

Contract Office Penalties:
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).

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. 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:
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, 1 cent of each admission fee owed to the Gaming Commission Fund (Fund 0286) is transferred to the Compulsive Gamblers Fund (Fund 0249).

Missouri 911 Fee:
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).

Motor Vehicle Commission Fee:
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:
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:
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:
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:
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:
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 (TCAR) Filing Penalty Fee:
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).

Tire Fee:
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:
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 (TNC) License Fee:
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).

FEES ADMINISTERED

Fee Type	FY2025	Percent of Change	FY2024	Percent of Change	FY2023	Percent of Change	FY2022	Percent of Change	FY2021
Battery	$943,306	-3.0%	$972,118	9.8%	$885,516	-1.7%	$901,274	2.7%	$877,368
Contract Office	11,493	-44.0%	20,516	-47.7%	39,244	-52.6%	82,774	14.8%	72,118
Excess Traffic	3,450	38.8%	2,485	-71.6%	8,751	-78.4%	40,565	211.7%	13,013
Gaming	55,083,046	-1.7%	56,052,266	-3.0%	57,772,064	-2.9%	59,509,284	8.0%	55,106,518
Missouri 911	17,473,621	24.6%	14,024,072	-3.8%	14,583,305	-2.6%	14,966,832	89.5%	7,899,282
MV Commission	864,227	-47.5%	1,645,016	122.7%	738,640	-54.7%	1,631,110	172.7%	598,111
Petroleum	4,538,725	47.3%	3,081,702	-5.3%	3,255,460	-2.7%	3,345,867	0.9%	3,315,819
Political Sub	1,692,758	43.3%	1,180,955	26.9%	930,978	-17.1%	1,123,125	86.5%	602,064
Publication/Record Searches	639,309	16.8%	547,206	7.1%	510,876	-11.8%	579,551	-9.8%	642,709
Rural Electric	460	-8.0%	500	51.5%	330	-26.7%	450	7.1%	420
Storage Tank	18,635,134	17.7%	15,827,685	-4.2%	16,524,638	2.1%	16,180,936	1.4%	15,960,933
TCAR	110,439	-17.6%	134,025	-2.9%	138,002	18.8%	116,173	-42.0%	200,290
Tire	2,768,690	0.5%	2,755,753	-5.7%	2,921,576	4.0%	2,810,061	11.6%	2,517,794
Tobacco	33,100	5.1%	31,500	4.3%	30,200	8.2%	27,900	15.8%	24,100
TNC	30,000	20.0%	25,000	-28.6%	35,000	16.7%	30,000	50.0%	20,000
Total Collections	**$102,827,757**	**6.8%**	**$96,300,800**	**-2.1%**	**$98,374,580**	**-2.9%**	**$101,345,902**	**15.4%**	**$87,850,539**

DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2021-2025)

	Fiscal Year				
	2025	2024	2023	2022	2021
Blindness Education	270,665	119,195	115,044	126,227	129,674
CDL Testing	26,962	29140	30,102	37,576	30,242
Driver Licenses Issued					
Operator (Class F)	1,024,284	1,067,411	983,544	1,030,263	1,128,797
For Hire (Class E)	100,959	109,679	99,793	103,084	114,246
Commercial (Class A, B, C)	62,327	64,732	63,193	66,178	69,841
Motorcycle (Class M)	80	99	172	160	147
Identification Card Fee	163,517	178,736	184,545	175,220	180,284
Instruction Permit Fee	161,383	165,165	162,068	158,279	152,893
Organ Donor	228,860	137,485	124,173	168,170	171,668
Processing Fee	11,780	10,376	14,747	21,683	19,136
Record Inquiries	102,662	239,009	234,810	221,142	267,210
Reinstatement Fee	52,415	3,024	3,420	30,752	38,496
Miscellaneous					
Address Changes	1,704	4,279	4,697	5,256	4,342
CDL Medical Certification	28,295	80,198	77,310	80,790	70,703
Nondriver ID for Voting	1,126	1,328	1,492	847	948
Other	3,602	1,938	2,032	2,334	2,891
Total Driver License Financial Transaction Items	**2,240,621**	**2,211,794**	**2,101,142**	**2,227,961**	**2,381,518**
Percent Increase/Decrease from Prior Year	1.30%	5.27%	-5.69%	-6.45%	17.28%

DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2021-2025)

	Fiscal Year				
	2025	2024	2023	2022	2021
Alt. Fuel Decal	32,698	25,180	17,524	11,324	7,884
Antiterrorism	371	440	344	396	374
Blindness Education	109,427	126,966	138,639	137,093	163,598
Breast Cancer Awareness	1,170	958	988	815	806
Certificate of Title	1,953,257	1,902,373	1,937,162	2,005,465	2,185,230
Children's Trust	2,179	2,237	2,326	2,311	2,571
Duplicate Plate	49,802	50,672	52,863	49,807	47,508
Law Enforcement Memorial	1,514	1,307	1,658	1,554	1,788
License Transfer	214,639	210,941	204,591	215,846	260,724
MV Trip Permit	44,756	44,733	45,926	43,700	51,508
Organ Donor	103,404	115,445	129,350	156,958	184,907
Plate Reissuance	74	128	180	-	2,028,884
Plate Reservation	186,640	181,722	190,926	173,835	179,962
Processing Fee	418,336	267,208	865,712	1,128,129	1,151,934
Record Inquiries	850,848	737,381	687,298	684,567	749,571
Registration	5,576,059	5,514,037	5,684,840	5,498,225	5,860,284
Renewal Penalty	543,488	534,823	548,497	516,360	531,936
Specialty Plate	9	2	2	5	7
Title Penalty	371,010	351,221	340,341	516,360	387,465
TNC Business License	6	-	-	4	6
World War I	81,066	92,163	90,615	108,963	137,944
World War II	-	-	-	-	-
Miscellaneous	522,674	465,531	557,461	423,953	460,194
Total Motor Vehicle Financial Transaction Items	**11,063,427**	**10,625,468**	**11,497,243**	**11,675,670**	**14,395,085**
Percent Increase/Decrease from Prior Year	4.12%	-7.58%	-1.53%	-18.89%	-17.28%

DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2021-2025)

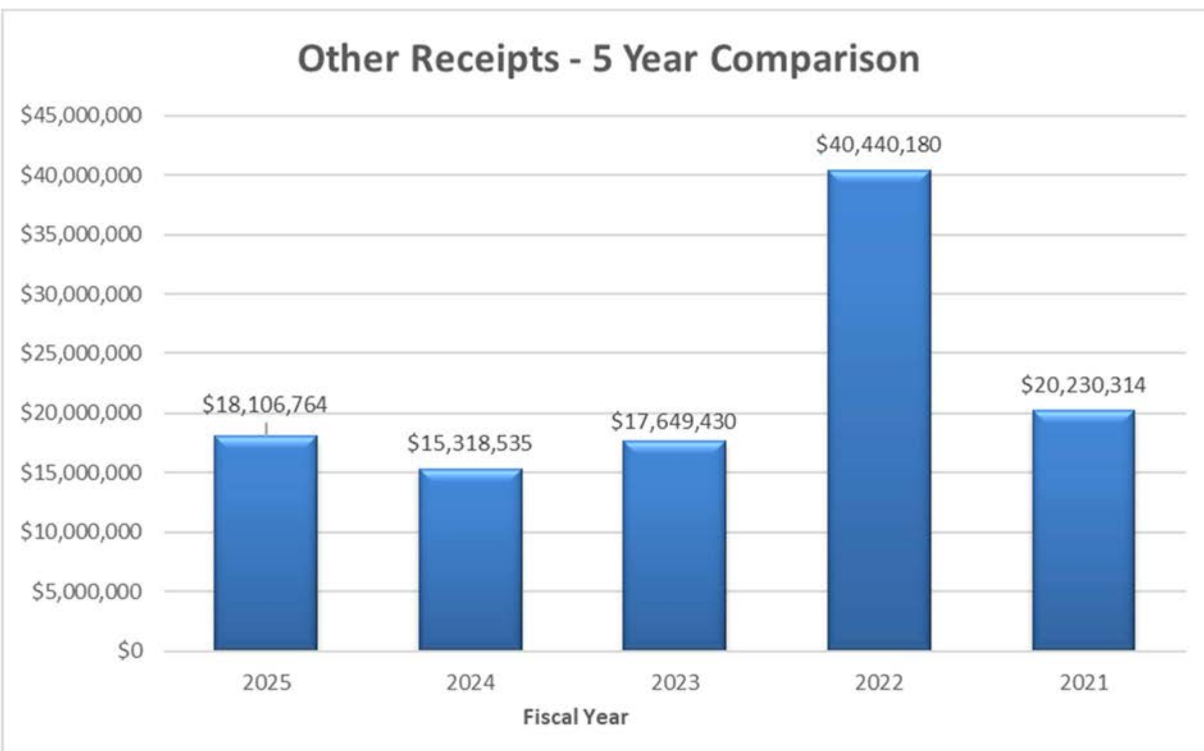
	Fiscal Year				
	2025	2024	2023	2022	2021
Certificate of Title	63,607	66,972	71,592	77,101	86,572
Processing Fee	463,793	451,105	477,669	502,021	552,574
Registration/Decal	110,238	113,182	120,068	121,685	140,489
Miscellaneous	9,752	9,968	10,800	11,553	13,296
Total Marine Financial Transaction Items	**647,390**	**641,227**	**680,129**	**712,360**	**792,931**
Percent Increase/Decrease from Prior Year	0.96%	-5.72%	-4.52%	-10.16%	9.54%

DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2021-2025)

	Fiscal Year				
	2025	2024	2023	2022	2021
Certificate of Title	7,457	7,750	8,591	9,551	11,545
Registration/Decal	12,271	12,967	14,008	15,457	18,327
Miscellaneous/Penalties	2,280	2,271	2,561	2,907	3,645
Total All-Terrain Vehicle Financial Transaction Items	**22,008**	**22,988**	**25,160**	**27,915**	**33,517**
Percent Increase/Decrease from Prior Year	-4.26%	-8.63%	-9.87%	-16.71%	19.79%

SUMMARY OF OTHER RECEIPTS

	Fiscal Year 2025 Amount Collected	Fiscal Year 2024 Amount Collected	Percent Increase/ Decrease
Cash Bonds	-$543,177	-$176,105	208.4 %
Federal Funds	1,882,732	2,066,053	-8.9
Interest	-	1,138,884	-100.0
Recycling Receipts	8,881	7,433	19.5
Refunds/Rebates	34,599	32,762	5.6
Unclaimed Property	960	110,662	-99.1
All Other Miscellaneous Receipts	16,722,769	12,138,846	37.8
Total Other Receipts	$18,106,764	$15,318,535	18.2 %



Non-State Funds Schedule

Fiscal Year Ended June 30, 2025

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

MISSOURI DOR

DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE (a)
CASH BASIS
FISCAL YEAR 2025

Description		Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	County and Other Miscellaneous	Dept. of Agriculture	Excess Traffic/Misc Fines	Family Support Trust	Financial Institution Tax
Collections								
Collections	$	2,429,179	68,412,881	6,084,638	29,748,355	1,929,708	609,864,065	46,348,310
Interest		4,431	47,311	121,163	118,158	62,341		1,269,726
Total Collections	$	2,433,610	68,460,192	6,205,801	29,866,512	1,992,049	609,864,065	47,618,036
Disbursements								
Political Subdivisions	$		3,240,052	5,935,074	29,713,168	1,692,758		25,428,127
General Revenue		1,852,970	32,728					
Other State Funds			65,146,440					
Refunds to Taxpayers			14,645	109,865	212,352			1,548,122
Transfers to Other Non-State Funds		589,946						
Other Entities					684,993		608,002,470	
Total Disbursements	$	2,442,916	68,433,864	6,044,939	30,610,513	1,692,758	608,002,470	26,976,249
Collections Over (Under) Disbursements	$	(9,306)	26,328	160,862	(744,001)	299,292	1,861,595	20,641,787
Beginning Balance July 1, 2024		167,038	992,797	2,951,504	2,424,269	610,295	17,262,771	31,089,405
Ending Total Assets	$	**157,732**	**1,019,125**	**3,112,366**	**1,680,268**	**909,586**	**19,124,365**	**51,731,192**

Description		Missouri 911 Service Trust	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Tax		Total
Collections								
Collections	$	17,473,621	450,291,304	1,485,864,248	461,458,422	5,555,229,716	$	8,735,134,446
Interest		25,832	911,042	1,792,233	270,596	24,949,087		29,571,920
Total Collections	$	17,499,453	451,202,346	1,487,656,482	461,729,018	5,580,178,803	$	8,764,706,367
Disbursements								
Political Subdivisions	$	14,029,412	416,783,473		456,760,055	5,478,499,438	$	6,432,081,556
General Revenue						53,045,961		54,931,659
Other State Funds				842,965,197				908,111,636
Refunds to Taxpayers				4,690,125				6,575,109
Transfers to Other Non-State Funds				634,987,268				635,577,215
Other Entities		3,414,650						612,102,113
Total Disbursements	$	17,444,062	416,783,473	1,482,642,590	456,760,055	5,531,545,399	$	8,649,379,288
Collections Over (Under) Disbursements	$	55,391	34,418,873	5,013,892	4,968,963	48,633,404	$	115,327,079
Beginning Balance July 1, 2024		1,444,265	67,506,671	50,517,995	6,389,299	702,518,664		883,874,972
Ending Total Assets	$	**1,499,656**	**101,925,544**	**55,531,886**	**11,358,262**	**751,152,068**	$	**999,202,051**

(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, 2025

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, 2025

County	Cigarette Tax (a)	County Private Car Tax (b)	County Stock Insurance Tax (c)	Excess Traffic Fine (d)	Financial Institutions Tax (e)	Fuel Tax and Fees (f)	Local Sales Tax (g)	Local Option Use Tax (h)	Riverboat Gaming Taxes & Fees (i)	Statutory County Recorders Fee (j)	Telecomm Service Fees	Total (y)
Adair County	$	10,500			108,965	978,175	6,446,388	1,266,673		28,151	3,620,258	12,459,110
Andrew County		10,675			3,227	953,939	2,602,396	1,030,829		30,077	207,975	4,839,119
Atchison County		25,319			583	940,746	2,568,401	555,982		34,442	1,908	4,127,381
Audrain County		72,564			108,956	1,179,145	7,715,181	1,447,302		26,318	10,653	10,560,118
Barry County		40,612			24,745	1,797,960	11,377,609	2,265,792		16,337	63,542	15,586,597
Barton County		65,838			295	989,423	1,942,069	478,504		31,649	16,147	3,523,925
Bates County		67,237			645	1,292,455	1,812,900	559,407		28,826	29,277	3,790,747
Benton County					248	1,075,290	5,679,879	1,152,812		20,942	26,118	7,955,289
Bollinger County					801	792,317	2,251,693	629,083		31,298	12,774	3,717,965
Boone County		18,398	548,097		237,499	2,315,549	67,461,770	12,749,242			77,163	83,407,718
Buchanan County		28,569			110,961	781,539	29,249,469	4,779,716		6,254	58,284	35,014,792
Butler County		47,553			7,490	1,550,784	11,291,960			18,299	51,982	12,968,068
Caldwell County		47,707			6,276	751,156	1,374,435	593,927		31,934	110,839	2,916,275
Callaway County					23,529	2,063,304	10,033,097	3,279,621		16,091	22,974	15,438,616
Camden County		4,895			13,279	3,349,431	19,819,679	2,808,386			38,324	26,033,993
Cape Girardeau County		41,239			33,403	1,356,557	29,712,985	4,682,663		5,660	55,076	35,887,583
Carroll County		98,150			20,604	1,092,515	1,419,410	415,305			4,170	3,050,155
Carter County					13,131	460,700	1,108,655			33,518	3,515	1,619,519
Cass County		64,913			45,627	2,041,930	33,748,943	8,870,744			28,808	44,800,964
Cedar County					4,051	789,498	2,018,458	566,809		29,039	30,454	3,438,308
Chariton County		54,618			422	1,020,822	1,603,957	476,059			4,132	3,160,011
Christian County		8,063			24,539	2,200,040	18,723,912				38,756	20,995,309
Clark County		31,798			7,076	689,023	1,830,900	334,056		33,155	3,249	2,929,256
Clay County		128,303			751,715	1,301,524	56,848,665	15,124,715			3,500,449	77,655,372
Clinton County					2,308	904,889	2,755,098	971,980			249,304	4,883,579
Cole County		39,912	11,795,392		332,364	1,422,210	22,992,028	3,934,160		5,963	34,464	40,556,493
Cooper County		40,766			1,128	803,709	4,693,343	1,023,111		28,553	16,224	6,606,833
Crawford County		26,728			1,749	944,209	7,114,963			25,928	16,110	8,129,687
Dade County		30,091			1,129	784,253	1,480,972	423,992		32,876	6,012	2,759,324
Dallas County					621	943,331	4,742,719			27,980	17,350	5,732,001
Daviess County		10,778			132	927,800	1,937,779	465,187		30,911	3,246	3,375,832
DeKalb County					236	934,823	2,687,276	534,297		32,441	109,900	4,298,973
Dent County					230	858,981	5,025,160			29,867	11,400	5,925,638
Douglas County					21,531	1,029,578	2,811,365	215,696		30,329	32,063	4,140,562
Dunklin County		17,760			34,765	1,031,741	6,613,752	1,019,395		26,762	32,640	8,776,815
Franklin County		76,564			45,441	2,924,437	38,974,588				64,791	42,085,821
Gasconade County		16,228			271	756,550	4,519,151	717,577			9,123	6,018,900
Gentry County					26	694,800	1,047,085	301,569			2,793	2,046,273
Greene County		64,275	63,879		687,215	5,230,931	131,349,163				277,512	137,672,975
Grundy County		41,804			272	618,201	1,762,593	333,141			13,611	2,769,622
Harrison County					73	1,026,368	3,043,068	329,035			15,063	4,413,607
Henry County		19,200			1,787	1,146,034	6,296,969	1,098,871		25,523	14,431	8,602,814
Hickory County					189	631,219	2,118,366			30,542	15,783	2,796,099
Holt County		48,098			141	688,897	1,164,803	409,660			1,275	2,312,875
Howard County		14,593			57,808	528,333	2,137,226	696,123			6,557	3,440,639
Howell County		40,622			15,442	1,605,540	12,342,440	2,231,523		22,502	24,341	16,282,409
Iron County		33,145			4,225	465,483	1,628,341			33,008	5,042	2,169,245
Jackson County	1,334,982	146,156	2,501,006		1,478,055	1,770,638	193,715,120				8,946,119	209,892,075
Jasper County		94,243			42,500	1,840,515	32,876,154	4,644,807			156,644	39,654,862
Jefferson County		71,422			135,532	5,832,966	54,659,089				29,093	60,728,103
Johnson County		36,776			4,009	1,814,034	24,058,167	5,720,909		13,295	17,494	31,664,684
Knox County		18,038			20,047	643,022	1,088,461	343,037		34,259	796	2,147,659
Laclede County		34,750			17,311	1,162,955	7,071,738			22,010	49,041	8,357,804

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2025

County	Cigarette Tax (a)	County Private Car Tax (b)	County Stock Insurance Tax (c)	Excess Traffic Fine (d)	Financial Institutions Tax (e)	Fuel Tax and Fees (f)	Local Sales Tax (g)	Local Option Use Tax (h)	Riverboat Gaming Taxes & Fees (i)	Statutory County Recorders Fee (j)	Telecomm Service Fees	Total (y)
(Continued from previous page)												
Lafayette County	$	76,153			38,590	1,144,561	5,576,426	1,893,953		21,983	422,892	9,174,558
Lawrence County		60,275			2,275	1,431,141	10,646,973	2,315,647		19,538	65,451	14,541,300
Lewis County		22,121			97,268	625,693	2,272,069	876,924		32,801	4,643	3,931,518
Lincoln County		21,452			22,708	1,879,728	13,541,234			7,088	23,160	15,495,370
Linn County		32,508			15,385	858,921	3,153,854	622,202		31,166	6,427	4,720,463
Livingston County		37,218			9,262	818,552	3,758,684	595,096		31,481	21,031	5,271,323
Macon County		71,751			13,623	1,141,331	3,611,726	777,142		30,311	12,726	5,658,611
Madison County					448	456,403	3,095,376			31,358	10,828	3,594,413
Maries County					11	598,297	1,298,535	317,372			3,261	2,217,475
Marion County		53,302			21,595	785,035	7,415,147	1,516,079		26,384	17,511	9,835,053
McDonald County		21,555			18,245	1,007,400	8,434,001			26,327	21,526	9,529,054
Mercer County		22,213			48	579,251	1,040,203	304,462			3,341	1,949,517
Miller County					1,022	1,158,414	8,998,498	1,153,793		22,421	14,234	11,348,382
Mississippi County					381	540,976	1,919,843	426,805		32,495	6,754	2,927,256
Moniteau County		39,655			494	750,441	2,488,997	558,202			7,234	3,845,023
Monroe County		46,432			1,183	888,586	1,064,522	332,853		32,573	2,386	2,368,536
Montgomery County		26,224			285	762,746	3,252,540	726,664		30,788	6,839	4,806,087
Morgan County		6,829			388	1,623,764	4,483,179	566,739		21,407	18,304	6,720,609
New Madrid County		62,126			3,140	1,050,107	5,715,551	900,295		30,731	162,278	7,924,228
Newton County		67,607			50,334	1,709,644	17,292,403			11,993	59,664	19,191,644
Nodaway County					3,108	1,602,465	5,457,699	1,082,513		30,221	5,471	8,181,475
Oregon County		14,675			260	707,634	1,652,991	313,570		32,267	9,137	2,730,534
Osage County		24,466			89	800,168	3,874,458	1,157,400		30,344	1,300	5,888,225
Ozark County					17,007	930,690	1,861,472	337,865			14,585	3,161,619
Pemiscot County		27,695			1,354	744,564	6,800,736			31,934	15,055	7,621,338
Perry County		36,138			2,092	845,152	8,117,736	1,643,090		28,091	15,534	10,687,832
Pettis County		26,687			7,060	1,470,721	13,122,399	2,175,036		19,364	481,395	17,302,662
Phelps County		32,497			8,256	1,163,321	9,605,929			21,602	28,600	10,860,206
Pike County		62,537			311	802,780	6,859,766			28,628	15,058	7,769,081
Platte County		38,102			155,324	2,106,997	29,869,529	9,535,222				41,705,174
Polk County					898	1,314,463	6,770,787			20,765	64,710	8,171,624
Pulaski County		32,415			85,084	1,064,318	8,677,724				28,040	9,887,581
Putnam County		15,117			47	758,365	1,347,969	305,873		33,602	3,446	2,464,419
Ralls County		28,620			219	755,857	2,403,814	614,815			4,209	3,807,535
Randolph County		61,858			28,552	1,026,536	5,058,729	1,083,465		23,816	200,578	7,483,535
Ray County		97,780			13,649	1,089,504	5,903,824	1,758,423		26,201	26,788	8,916,170
Reynolds County					128	973,750	608,880			33,869	2,970	1,619,597
Ripley County					4,447	603,154	1,696,457	356,841		31,139	17,441	2,709,479
St. Charles County		61,910	361,506		243,931	5,926,662	142,793,231	30,667,517			87,341	180,142,097
St. Clair County		6,181			23,419	845,153	484,607			30,923	15,163	1,405,446
St. Francois County		39,799			18,555	1,133,191	18,241,295	2,634,721		7,346	41,947	22,116,853
St. Louis County	1,905,070	98,356	1,973,861		1,763,071	16,685,129	709,332,080				246,740	732,004,307
Ste. Genevieve County		53,096			345	1,881,658	5,682,336			27,014	7,621	7,652,071
Saline County		74,405			1,532	1,045,422	5,540,020	1,120,992		28,190	20,334	7,830,895
Schuyler County					10,254	548,246	886,330			35,162	1,610	1,481,603
Scotland County		10,407			17,017	632,347	914,529	197,940		34,718	1,875	1,808,833
Scott County		38,400			36,946	665,112	6,510,318	1,743,984		21,023	13,944	9,029,727
Shannon County					3	870,612	1,110,433	250,383			3,440	2,234,871
Shelby County		25,247			6,759	729,614	1,571,868	415,641		33,968	1,069	2,784,167
Stoddard County		66,393			5,309	1,529,094	7,674,096	1,861,192		24,989	37,151	11,198,225
Stone County		26,985			18,392	1,756,838	17,156,063	2,625,262			22,229	21,605,768

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2025

County	Cigarette Tax (a)	County Private Car Tax (b)	County Stock Insurance Tax (c)	Excess Traffic Fine (d)	Financial Institutions Tax (e)	Fuel Tax and Fees (f)	Local Sales Tax (g)	Local Option Use Tax (h)	Riverboat Gaming Taxes & Fees (i)	Statutory County Recorders Fee (j)	Telecomm Service Fees	Total (y)
(Continued from previous page)												
Sullivan County	$	18,933			1,214	706,491	1,619,622	555,973		33,509	5,546	2,941,288
Taney County		18,933			19,269	1,832,994	44,448,482				77,699	46,397,377
Texas County		18,069			2,958	1,372,254	6,182,438	1,217,612		24,980	36,802	8,855,113
Vernon County		98,274			62,640	1,298,858	3,023,360			28,175	43,835	4,555,143
Warren County		18,737			23,851	952,063	10,114,878	2,670,026		15,371	10,797	13,805,724
Washington County		48,006			8,294	760,476	4,981,350	965,547		23,090	16,372	6,803,135
Wayne County		33,258			494	721,061	2,080,992	465,279		31,226	14,046	3,346,358
Webster County		50,206			51,022	1,325,311	10,721,606			17,408	28,664	12,194,217
Worth County					32	337,633	410,932	104,051		36,146	957	889,751
Wright County		28,518			15,175	942,126	4,904,591			27,722	20,656	5,938,786
TOTALS	$ 3,240,052	3,789,025	17,243,742	-	7,409,654	154,800,040	2,146,485,904	171,226,156	-	2,188,387	20,775,695	2,527,158,655

(a) See page 5 for a description of cigarette tax.
(b) See page 18 for a description of county private car tax.
(c) See page 112 for a description of county stock insurance.
(d) See page 112 for a description of excess traffic fines.
(e) See page 112 for a description of financial institutions tax.
(f) See page 10 and 113 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) See page 114 for a description of local sales tax.
(h) See page 114 for a description of local option use tax.
(i) See page 13 and 114 for a description of riverboat gaming gross receipt tax and admission fees.
(j) See page 111 for a description of Statutory County Recorder's Fees.
(y) 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 18, 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.
(z) To preserve confidentiality amounts distributed to counties with 6 or fewer tax payers are not shown.

Tax and Fee Distribution Cities

Fiscal Year Ended June 30, 2025

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City		Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
Adrian	$					78,403	592,645				671,048
Advance						61,136	443,822	97,683			602,640
Agency						30,409					30,409
Airport Drive						34,715	1,463,049				1,497,764
Alba						24,654	26,070				50,724
Albany						76,092	414,779	111,894			602,765
Aldrich						3,444					3,444
Alexandria						4,759					4,759
Allendale						2,175	4,382				6,558
Allenville						4,305					4,305
Alma						18,128					18,128
Altamont						7,750					7,750
Altenburg						15,454					15,454
Alton						32,041	319,861				351,902
Amazonia						10,786					10,786
Amity						1,178					1,178
Amoret						6,027					6,027
Amsterdam						9,880	23,872				33,751
Anderson						89,778	515,143	118,204			723,125
Annada						634					634
Annapolis						11,330	99,519				110,849
Anniston						8,157					8,157
Appleton City						46,770	381,761	74,923			503,454
Arbela						1,088					1,088
Arbyrd						18,309	21,449				39,759
Arcadia						28,007	94,408	24,984			147,400
Archie						57,465	297,559				355,025
Arcola						1,677					1,677
Argyle						6,526	13,126				19,652
Arkoe						2,538					2,538

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Armstrong	$				11,013					11,013
Arnold					945,277	17,850,203				18,795,480
Arrow Point Village					3,399					3,399
Arrow Rock					2,719	18,371				21,091
Asbury					8,747	10,601				19,348
Ash Grove					68,523	326,714	109,862			505,100
Ashland					215,132	1,947,442				2,162,574
Atlanta					17,176	28,667	9,123			54,967
Augusta					12,236	49,196				61,432
Aullville					3,490					3,490
Aurora					327,162	3,978,426	449,923			4,755,511
Auxvasse					45,365	160,557				205,922
Ava					131,155	1,549,097	325,753			2,006,005
Avilla					4,668					4,668
Avondale					19,759	11,614				31,373
Bagnell					1,949	14,447				16,396
Bakersfield					8,429	30,613				39,043
Baldwin Park Village					3,852					3,852
Ballwin	41,422				1,409,577	5,775,738				7,226,737
Baring					5,665					5,665
Barnard					9,109					9,109
Barnett					7,160					7,160
Bates City					9,925	209,421	63,165			282,511
Battlefield					271,465	589,561	226,651			1,087,677
Bell City					21,028	14,522				35,551
Bella Villa	1,001				34,307	111,687	20,951			167,946
Belle					62,586	344,425				407,012
Bellefontaine Neigh.	14,206				486,733	1,584,571	69,765			2,155,274
Bellerive Acres	253				8,656	27,304				36,212
Bellflower					14,729	36,475				51,204

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Bel-Nor	$ 1,850				63,402	206,407	16,807			288,467
Bel-Ridge	2,820				96,621	463,074				562,516
Belton					1,085,541	23,549,950				24,635,492
Benton					39,247	142,553	50,234			232,033
Benton City					4,577					4,577
Berger					11,602	6,073				17,675
Berkeley	10,883				372,890	3,362,379				3,746,151
Bernie					84,249	315,465	72,875			472,589
Bertrand					32,539	47,781	23,229			103,549
Bethany					132,107	2,158,949				2,291,056
Bethel					6,118	7,690				13,808
Beverly Hills	628				21,527	75,149				97,303
Bevier					28,823	174,384				203,207
Big Lake					2,946					2,946
Bigelow					227					227
Billings					49,126	122,678	42,246			214,051
Birch Tree					24,518	121,174				145,692
Birmingham					8,565	15,019				23,584
Bismarck					56,151	199,140				255,291
Blackburn					10,152	31,465				41,616
Black Jack	8,775				300,650	978,775	70,088			1,358,288
Blackwater					7,704	26,007				33,711
Blairstown					4,305	1,946				6,251
Bland					22,932	86,645				109,576
Blodgett					9,472	22,958				32,429
Bloomfield					79,536	180,030	114,775			374,341
Bloomsdale					28,959	421,236				450,195
Blue Eye					13,097	43,987				57,084
Blue Springs					2,655,867	29,460,544				32,116,411
Blythedale					9,562					9,562

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Bogard	$				7,568					7,568
Bolckow					7,387					7,387
Bolivar					483,968	8,852,890				9,336,858
Bonne Terre					312,841	1,792,638				2,105,479
Boonville					360,926	4,792,502	805,557	2,940,465		8,899,449
Bosworth					9,653					9,653
Bourbon					71,016	443,988	134,144			649,148
Bowling Green					190,116	2,809,583				2,999,699
Bragg City					3,263					3,263
Brandsville					5,756					5,756
Branson					572,750	31,949,593				32,522,343
Branson West					21,935	4,323,408				4,345,342
Brashear					10,650	27,627				38,277
Braymer					33,401	72,335				105,735
Breckenridge					11,692	6,988				18,681
Breckenridge Hills	36,321				202,035	638,420	75,028			951,804
Brentwood	38,197				373,117	12,632,322	1,415,042			14,458,678
Bridgeton	15,138				518,683	7,635,642	1,409,587			9,579,050
Brimson					2,266					2,266
Bronaugh					7,387					7,387
Brookfield					186,309	2,348,512	293,503			2,828,323
Brooklyn Heights					4,577					4,577
Browning					9,925	22,180	36,821			68,927
Brownington					3,218					3,218
Brumley					3,127	20,542				23,669
Brunswick					36,301	233,020	52,112			321,432
Bucklin					18,717	58,639	11,620			88,976
Buckner					133,466	710,970	253,718			1,098,154
Buffalo					149,102	1,560,303				1,709,405
Bull Creek Village					19,306	24,974				44,280

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Bunceton	$				15,137	9,421				24,557
Bunker					13,369	79,503				92,872
Burlington Junction					23,611					23,611
Butler					191,249	3,234,052				3,425,301
Butterfield					17,131	5,095	6,313			28,539
Byrnes Mill					143,799	728,254				872,054
Cabool					88,192	758,694	137,875			984,761
Cainsville					12,825	6,208	5,046			24,079
Cairo					9,290	21,947				31,238
Caledonia					5,937	60,078				66,015
Calhoun					17,765	44,018	22,834			84,617
California					203,848	1,116,522	194,688			1,515,058
Callao					11,375	9,360	7,728			28,463
Calverton Park	1,512				51,800	168,637	9,461			231,410
Camden					7,931					7,931
Camden Point					20,711					20,711
Camdenton					179,466	4,851,843				5,031,309
Cameron					385,806	6,413,511				6,799,317
Campbell					72,738	399,545	92,047			564,330
Canalou					7,160					7,160
Canton					125,717	478,015				603,732
Cape Girardeau					1,791,939	37,871,863	4,486,220	2,580,002		46,730,023
Cardwell					25,424	42,596				68,020
Carl Junction					369,038	1,275,322				1,644,359
Carrollton					159,253	1,613,628				1,772,881
Carterville					84,068	201,093	81,829			366,990
Carthage					703,451	8,129,106	1,340,085			10,172,642
Caruthersville					252,068	1,805,870		1,861,364		3,919,303
Carytown					13,007					13,007
Cassville					144,570	3,286,043	320,381			3,750,994

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Catron	$				1,858					1,858
Cedar Hill Lakes Village					9,200					9,200
Center					23,929	84,275				108,204
Centertown					12,871	22,340				35,211
Centerview					8,565	11,158	26,827			46,551
Centerville					7,568	4,320				11,888
Centralia					205,796	1,355,864				1,561,661
Chaffee					138,542	629,855	158,866			927,264
Chain of Rocks Village					4,396					4,396
Chain-O-Lakes Village					4,804					4,804
Chamois					17,085	15,960				33,046
Champ	13				453	651				1,118
Charlack	1,725				59,097	192,391				253,213
Charleston					229,136	1,237,823	207,035			1,673,995
Chesterfield	66,133				2,265,937	18,009,367				20,341,436
Chilhowee					13,188	10,919				24,107
Chillicothe					412,726	6,466,694	799,280			7,678,700
Chula					8,837					8,837
Clarence					33,446	107,593	34,369			175,407
Clark					11,511	17,821	26,436			55,768
Clarksburg					11,511	7,204				18,716
Clarksdale					11,103	15,750	7,836			34,690
Clarkson Valley	3,451				118,239	169,943				291,632
Clarksville					16,859	20,875	17,464			55,198
Clarkton					45,727	111,735				157,462
Claycomo					60,864	808,925	358,695			1,228,484
Clayton	100,488				786,522	5,648,359	1,928,354			8,463,724
Clearmont					7,160					7,160
Cleveland					29,458	177,417				206,875
Clever					132,243	600,238	197,468			929,949

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Cliff Village	$				1,813					1,813
Clifton Hill					3,988					3,988
Clinton					415,762	6,002,387	872,859			7,291,008
Clyde					2,493					2,493
Cobalt City					11,964					11,964
Coffey					6,843					6,843
Cole Camp					50,033	267,151	54,232			371,415
Collins					5,665	55,628	8,979			70,273
Columbia					5,721,786	64,256,737	11,057,196			81,035,720
Commerce					2,039					2,039
Conception JCT					8,022					8,022
Concordia					107,453	928,270				1,035,722
Coney Island					2,130	9,634	7,779			19,543
Conway					33,038	184,077				217,115
Cool Valley	1,374				47,087	234,714	34,755			317,930
Cooter					15,545					15,545
Corder					18,944	18,707	13,361			51,012
Corning					112					112
Cosby					5,166					5,166
Cottleville					254,288	3,020,112				3,274,400
Country Club Village					112,710	170,317	67,291			350,318
Country Club Hills	1,341				45,954	179,065	17,775			244,135
Country Life Acres	95				3,263	4,690				8,048
Cowgill					7,614					7,614
Craig					4,759	9,045				13,803
Crane					67,753	286,371	54,976			409,100
Creighton					14,819	15,556				30,376
Crestwood	28,444				562,145	5,493,163	884,032			6,967,783
Creve Coeur	24,911				853,550	6,370,958				7,249,419
Crocker					42,102	290,460	69,148			401,710

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Cross Timbers	$				5,393					5,393
Crystal City					214,815	2,643,572	400,346			3,258,733
Crystal Lake Park	672				23,022	74,950				98,644
Crystal Lakes					17,675	9,658	6,270			33,602
Cuba					144,162	2,024,299				2,168,461
Curryville					8,928	14,233				23,161
Dadeville					10,242					10,242
Dalton					317					317
Dardenne Prairie					577,508	3,694,542				4,272,050
Darlington					2,991					2,991
DeKalb					10,559					10,559
De Soto					292,266	5,887,235				6,179,501
De Witt					3,761					3,761
Dearborn					21,844	102,232				124,076
Deepwater					16,088	48,235	34,744			99,068
Deerfield					1,813					1,813
Dellwood	6,500				222,701	912,596	146,631			1,288,428
Delta					17,040	17,351				34,391
Dennis Acres Village					2,130					2,130
Denver					1,450					1,450
Des Arc					5,937					5,937
Des Peres	12,159				416,623	10,282,075	2,077,232			12,788,090
Desloge					218,577	4,491,686				4,710,263
Dexter					359,249	4,325,146	642,836			5,327,232
Diamond					37,661	421,017				458,677
Diehlstadt					7,115					7,115
Diggins					13,822	94,023				107,845
Dixon					55,834	499,203				555,036
Doniphan					80,714	1,019,310	323,062			1,423,086
Doolittle					25,560	59,652				85,212

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Dover	$				3,761	6,665				10,427
Downing					13,596					13,596
Drexel					43,869	339,490				383,360
Dudley					4,577	53,262				57,839
Duenweg					67,753	618,951				686,704
Duquesne					97,845	1,460,650	117,483			1,675,978
Eagleville					12,463	1,448,743				1,461,205
East Lynne					13,324	44,644				57,968
East Prairie					133,376	672,761	132,415			938,552
Easton					10,287	5,732				16,019
Edgar Springs					9,019	37,023				46,041
Edgerton					27,237	15,616				42,853
Edina					45,863	279,931	67,213			393,008
Edmundson	1,137				38,975	1,065,873	35,061			1,141,046
El Dorado Springs					158,301	982,406				1,140,708
Eldon					200,131	3,440,447	445,932			4,086,511
Ellington					35,802	541,845				577,648
Ellisville	13,207				452,517	4,370,645				4,836,369
Ellsinore					18,853	77,842				96,695
Elmer					2,311					2,311
Elmira					1,767					1,767
Elmo					5,166					5,166
Elsberry					87,784	314,138	84,617			486,539
Emerald Beach					9,608					9,608
Eminence					23,340	483,843	77,709			584,891
Emma					9,109	10,834				19,944
Eolia					21,391	88,733				110,124
Essex					18,264	20,521	14,084			52,869
Ethel					1,858					1,858
Eureka	15,404				527,793	5,914,048				6,457,244

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Everton	$				12,372	61,509				73,881
Ewing					18,400	41,407				59,806
Excelsior Estates					9,472					9,472
Excelsior Springs					478,258	8,294,564	1,490,299			10,263,121
Exeter					33,219	33,686	17,805			84,711
Fair Grove					71,696	501,442				573,137
Fair Play					19,125	144,190				163,315
Fairfax					29,367	60,480	42,985			132,831
Fairview					18,989	24,361	7,347			50,697
Farber					11,556	22,749	9,748			44,053
Farley					12,010					12,010
Farmington					825,588	14,581,829	1,387,718			16,795,135
Fayette					127,031	293,700	78,167			498,898
Fenton	5,276				180,780	5,660,347	733,501			6,579,904
Ferguson	24,505				839,637	6,790,728	738,599			8,393,469
Ferrelview					29,095	32,246				61,342
Festus					575,831	14,160,820				14,736,651
Fidelity					10,287	6,516				16,804
Fillmore					7,840					7,840
Fisk					14,140	42,754				56,894
Fleming					5,166					5,166
Flemington					4,985					4,985
Flint Hill					44,458	144,950				189,409
Flordell Hills	958				32,811	106,818	4,173			144,761
Florissant	69,484				2,380,777	12,140,465	2,223,560			16,814,286
Foley					4,033	37,498				41,532
Fordland					35,259	156,994				192,252
Forest City					11,013	6,739				17,752
Foristell					24,926	1,357,083	238,892			1,620,901
Forsyth					123,723	902,910				1,026,633

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Fortescue	$				952					952
Foster					3,444					3,444
Fountain N' Lakes					7,659					7,659
Frankford					15,545	12,656				28,200
Franklin					3,172	3,502				6,674
Fredericktown					200,721	2,654,989				2,855,710
Freeburg					18,536	156,756				175,292
Freeman					21,527	40,728				62,255
Fremont Hills					47,540	64,636	37,669			149,846
Freistatt					8,112					8,112
Frohna					11,103					11,103
Frontenac	4,777				163,694	3,671,624	462,389			4,302,485
Fulton					571,027	4,990,343	992,509			6,553,880
Gainesville					33,763	288,721				322,484
Galena					20,620	135,793				156,414
Gallatin					82,527	424,871	135,153			642,550
Galt					7,614					7,614
Garden City					73,826	306,264	130,632			510,721
Gasconade					7,795	2,324				10,119
Gentry					2,538					2,538
Gerald					61,680	421,071				482,751
Gerster					952	582				1,533
Gibbs					3,172					3,172
Gideon					35,349	35,218				70,567
Gilliam					7,931	3,790				11,721
Gilman City					14,910	23,009				37,919
Ginger Blue						150				150
Gladstone					1,226,485	13,400,995	2,691,513			17,318,993
Glasgow					49,262	262,821	73,798			385,881
Glen Echo Park	161				5,529					5,690

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Glenaire	$				24,427					24,427
Glen Allen					2,583					2,583
Glendale	8,169				279,894	1,207,024	336,408			1,831,495
Glenwood					8,203					8,203
Golden City					29,730	96,663	4,074			130,467
Goodman					54,474	152,216				206,691
Gordonville					28,325	10,813				39,138
Gower					69,475	243,885	98,330			411,689
Graham					6,662					6,662
Grain Valley					708,210	4,269,346				4,977,556
Granby					92,905	392,980				485,885
Grand Falls Plaza					4,668					4,668
Grand Pass					2,221					2,221
Grandin					10,242	40,690				50,932
Grandview					1,187,782	12,237,997	2,987,637			16,413,416
Granger					997					997
Grant City					37,026	258,717				295,743
Grantwood Village	1,245				42,646	298,784	53,860			396,535
Gravois Mills					5,846	116,239				122,085
Green City					27,282	78,535				105,817
Green Park	3,578				122,590	758,753				884,920
Green Ridge					21,210	80,920				102,130
Greencastle					10,152	2,387				12,539
Greendale	849				29,095	100,727	9,888			140,559
Greenfield					55,290	438,661	75,760			569,711
Greentop					17,584	27,360				44,944
Greenville					20,077	232,514				252,591
Greenwood					272,870	1,004,706				1,277,576
Guilford					2,719					2,719
Gunn City					3,625					3,625

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Hale	$				16,995	47,380				64,374
HalfWay					6,843	53,914				60,757
Hallsville					73,146	357,371				430,517
Halltown					4,713					4,713
Hamilton					76,590	508,115	109,629			694,334
Hanley Hills	2,657				91,047	319,719	19,094			432,517
Hannibal					775,328	11,866,067	1,525,810			14,167,205
Hardin					25,877	21,608	17,456			64,941
Harris					2,946					2,946
Harrisburg					12,282	50,583				62,864
Harrisonville					458,680	8,204,290				8,662,970
Hartsburg					6,027	6,417				12,444
Hartville					26,920	226,119	52,931			305,969
Harwood					1,314					1,314
Hawk Point					30,636	68,586				99,222
Hayti					112,982	2,453,363				2,566,345
Hayti Heights					23,340	6,426				29,765
Haywood City					6,027					6,027
Hazelwood	33,672				1,153,747	9,671,875	3,493,747			14,353,042
Henrietta					12,599	66,763	29,009			108,370
Herculaneum					211,733	3,220,481				3,432,215
Hermann					99,023	2,060,073				2,159,096
Hermitage					28,143	107,759	33,745			169,647
Higbee					20,802	53,885				74,687
Higginsville					218,305	2,087,798	331,351			2,637,454
High Hill					8,429	5,731				14,160
Highlandville					43,643	157,647	43,091			244,381
Hillsboro					157,395	1,230,695				1,388,090
Hillsdale	1,608				55,109	179,408				236,124
Hoberg					2,175					2,175

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Holcomb	$				29,095	49,224				78,319
Holden					100,156	828,676	234,246			1,163,078
Holland					8,792					8,792
Holliday					5,166					5,166
Hollister					207,700	4,580,255	432,784			5,220,738
Holt					21,345	172,448				193,794
Holts Summit					202,035	1,465,818	501,739			2,169,592
Homestead Village					8,701					8,701
Homestown					3,308	1,597				4,905
Hopkins					21,391	20,681				42,072
Hornersville					24,337	20,744				45,080
Houston					94,219	2,463,629	188,765			2,746,613
Houston Lake					10,378					10,378
Houstonia					8,973					8,973
Howardville					12,553	7,435	4,927			24,915
Hughesville					6,798					6,798
Humansville					41,105	192,564				233,669
Hume					12,825	20,115				32,940
Humphreys					4,033					4,033
Hunnewell					6,299	5,621				11,921
Huntleigh	477				16,360	23,515				40,352
Huntsdale					1,314	172				1,487
Huntsville					62,360	112,928	41,362			216,649
Hurdland					7,024					7,024
Hurley					7,976	4,713	3,646			16,334
Iatan					1,767					1,767
Iberia					31,860	432,413				464,273
Independence					5,574,814	63,744,644	11,020,015			80,339,474
Indian Point					24,926	1,054,248				1,079,173
Innsbrook					27,010	142,485				169,496

DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Ionia	$				3,218					3,218
Iron Mtn. Lake					29,005	15,402				44,406
Irondale					16,678	11,051				27,728
Ironton					66,846	611,406	99,843			778,095
Jackson					701,593	7,678,026				8,379,619
Jacksonville					5,529					5,529
Jameson					3,308					3,308
Jamesport					25,334	108,272	39,844			173,450
Jamestown					14,955	28,227				43,182
Jane						10,863				10,863
Jasper					41,060	214,202	126,020			381,281
Jefferson City					1,959,077	31,926,384				33,885,462
Jennings	17,056				584,397	2,931,349				3,532,802
Jerico Springs					7,251					7,251
Jonesburg					32,902	257,195				290,097
Joplin					2,345,835	57,180,700	6,945,702			66,472,238
Josephville					23,204	24,171				47,375
Junction City					12,825					12,825
Kahoka					88,872	369,721				458,593
Kansas City					23,026,457	354,881,159	99,253,676	12,506,541		489,667,834
Kearney					471,505	5,866,465	1,565,280			7,903,250
Kelso					25,107	112,674				137,781
Kennett					476,536	6,247,909	819,135			7,543,580
Keytesville					19,941	43,786				63,727
Kidder					12,100	3,996				16,096
Kimberling City					106,229	1,336,551	208,370			1,651,150
Kimmswick					6,027	109,649	17,362			133,039
King City					36,210	212,293				248,503
Kingdom City					6,073	791,958				798,031
Kingston					13,143					13,143

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Kingsville	$				11,103	62,961				74,064
Kinloch	348				11,919	64,620				76,887
Kirbyville					8,837	157,461				166,298
Kirksville					794,453	11,662,772	1,501,820			13,959,045
Kirkwood	38,967				1,335,162	9,440,991	2,281,586			13,096,706
Knob Noster					126,079	770,442	256,372			1,152,894
Knox City					8,656					8,656
Koshkonong					8,883	127,156	52,387			188,425
La Belle					30,092	58,421	15,818			104,331
La Grange					37,389	52,352	48,242	1,115,991		1,253,973
La Monte					45,954	213,782				259,736
La Plata					56,967	196,473				253,440
La Russell					6,073					6,073
Laclede					13,822	9,238				23,060
Laddonia					22,750	84,190	38,453			145,393
Ladue	11,890				407,378	4,030,990				4,450,258
Lake Annette					4,849					4,849
Lake Lafayette					12,553	20,722	13,419			46,694
Lake Lotawana					104,688	1,607,923	441,842			2,154,454
Lake Mykee										
Lake Ozark					94,129	5,432,167	436,354			5,962,650
Lake St. Louis					757,155	9,701,223	1,779,637			12,238,015
Lake Tapawingo					35,984					35,984
Lake Waukomis					40,244	38,026	31,506			109,776
Lake Winnebago					64,943	70,199				135,142
Lakeshire	2,055				70,427	229,276				301,758
Lamar					193,334	2,200,491	393,548			2,787,373
Lamar Heights					7,704	125,807				133,511
Lanagan					16,904	11,250				28,155

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Lancaster	$				30,591	97,362				127,953
Laredo					7,070					7,070
Lathrop					102,921	568,344	180,151			851,416
Laurie					42,555	1,116,750	61,591			1,220,896
Lawson					115,157	464,805	201,815			781,777
Leadington					34,624	615,356	121,935			771,915
Leadwood					53,386	152,222				205,609
Leasburg					14,774	19,003				33,777
Leawood					28,098	34,211				62,309
Lebanon					680,384	13,842,952				14,523,336
Lee's Summit					4,582,178	61,637,117	15,485,825			81,705,119
Leeton					24,110	108,181	89,525			221,816
Leonard					2,583					2,583
Leslie					6,163					6,163
Levasy					3,490	3,483				6,973
Lewis & Clark Village					4,351					4,351
Lewistown					23,611	76,919				100,530
Lexington					210,827	1,136,151	395,433			1,742,411
Liberal					28,506	57,726				86,232
Liberty					1,367,158	24,808,335	6,330,159			32,505,652
Licking					129,206	828,187	139,961			1,097,354
Lilbourn					45,048	46,538	10,583			102,169
Lincoln					51,846	266,697	77,140			395,683
Linn					61,181	524,161	108,225			693,567
Linn Creek					9,789	699,838	119,812			829,438
Linneus					12,735					12,735
Livonia					2,357					2,357
Loch Lloyd Village					39,111	108,559	103,017			250,687
Lock Springs					1,813					1,813
Lockwood					38,340	412,406	84,634			535,381

DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Lohman	$				7,931	6,028				13,959
Loma Linda					42,736	59,161				101,898
Lone Jack					67,617	518,061				585,678
Longtown					4,079					4,079
Louisburg					6,073					6,073
Louisiana					144,977	776,307	206,784			1,128,069
Lowry City					27,781	185,135	38,749			251,665
Lucerne					2,583					2,583
Ludlow					5,030					5,030
Lupus					1,269					1,269
Luray					3,308					3,308
Macon					247,309	3,034,366	506,427			3,788,102
Madison					23,340	50,700				74,039
Maitland					12,508	19,014				31,522
Malden					167,955	1,587,672	184,958			1,940,585
Malta Bend					8,475	8,508				16,982
Manchester	24,249				830,845	6,674,967				7,530,061
Mansfield					54,066	263,827				317,893
Maplewood	66,599				374,748	6,581,871	597,194			7,620,412
Marble Hill					62,904	706,783				769,687
Marceline					96,214	633,290	217,481			946,985
Marionville					93,086	505,769	112,820			711,675
Marlborough	10,036				100,655	380,449				491,140
Marquand					8,429	20,161				28,591
Marshall					625,683	4,255,503	623,912			5,505,099
Marshfield					337,994	5,175,831				5,513,825
Marston					17,992	288,449	155,976			462,417
Marthasville					56,423	278,356	72,052			406,831
Martinsburg					11,375	45,276	12,472			69,124

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Maryland Hgts.	$ 37,411				1,281,821	7,678,783		8,940,592		17,938,606
Maryville					481,884	6,614,269	875,758			7,971,911
Matthews					24,201	736,783				760,983
Maysville					49,625	144,155				193,780
Mayview					9,426	14,289				23,715
										-
McBaine					770					770
McCord Bend Village					9,608					9,608
McFall					5,393					5,393
McKittrick					3,490					3,490
Meadville					18,808					18,808
Memphis					78,448	610,293	93,078			781,819
Mendon					7,387	9,584	5,155			22,126
Mercer					11,919	27,666				39,585
Merriam Woods					90,911	57,162				148,073
Merwin					3,127					3,127
										-
Meta					8,157	71,322				79,479
Metz					997					997
Mexico					519,771	4,663,430	729,215			5,912,416
Miami					6,889					6,889
Middletown					7,750	21,716				29,466
										-
Milan					82,436	266,115				348,551
Milford					1,088					1,088
Mill Spring					7,206	2,948				10,154
Millard					3,580					3,580
Miller					31,905	216,406				248,311
Milo					2,583					2,583
Mindenmines					12,282	32,996				45,277
Miner					41,513	1,937,366	206,291			2,185,170
Mineral Point					10,469	62,630				73,099
Miramiguoa Park					5,710					5,710

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Missouri City	$				9,834	20,394				30,228
Moberly					624,641	8,088,037	1,374,606			10,087,284
Mokane					8,520	6,377				14,897
Moline Acres	7,847				97,709	389,645	23,853			519,054
Monett					433,981	5,456,256	918,038			6,808,276
Monroe City					120,188	770,262	157,770			1,048,219
Montgomery City					127,393	655,849	116,283			899,526
Monticello					4,713					4,713
Montrose					17,357	72,206				89,564
Mooresville					4,441					4,441
Morehouse					33,582	79,722	22,374			135,677
Morley					28,551	37,263	8,482			74,296
Morrison					4,215	2,621				6,836
Morrisville					17,040	74,879	25,168			117,087
Mosby					4,577	160,357				164,934
Moscow Mills					150,325	879,725				1,030,050
Mound City					45,501	291,655	69,529			406,685
Moundville					3,535					3,535
Mount Leonard					2,946					2,946
Mount Moriah					3,399					3,399
Mount Vernon					205,117	2,615,414	334,987			3,155,518
Mountain Grove					195,464	4,428,475				4,623,939
Mountain View					114,795	1,679,923	181,429			1,976,146
Napoleon			2,409		9,562					11,972
Naylor					19,941	57,106	29,086			106,132
Neck City					10,333					10,333
Neelyville					14,412	27,103				41,515
Nelson					6,889					6,889
Neosho					570,574	10,019,350				10,589,924
Nevada					372,165	6,918,869	724,552			8,015,586

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
New Bloomfield	$				31,135	111,068				142,202
New Cambria					6,934	7,759	4,877			19,570
New Florence					29,050	232,669				261,719
New Franklin					46,543	100,638	39,277			186,458
New Hampton					10,333	5,578	4,571			20,482
New Haven					109,402	627,009				736,411
New London					42,736	375,438				418,174
New Madrid					126,306	620,865	189,710			936,881
New Melle					24,518	210,241	113,173			347,932
Newark					2,447					2,447
Newburg					15,091	15,538				30,630
Newtonia					9,245	16,174				25,419
Newtown					5,121					5,121
Niangua					17,675	31,969				49,643
Nixa					1,053,999	8,684,550	1,988,892			11,727,441
Noel					96,259	369,889	43,875			510,023
Norborne					28,733	46,280				75,012
Normandy	38,197				194,285	847,547	102,527			1,182,556
North Kansas City					202,443	11,911,573		5,681,839		17,795,854
North Lilbourn					997	417				1,414
Northmoor					13,188	227,210	61,682			302,080
Northwoods	4,877				167,093	660,576	34,931			867,477
Norwood					26,195	118,561				144,756
Norwood Court	1,177				40,334	131,310				172,821
Novelty					4,623					4,623
Novinger					17,357	39,968	17,712			75,037
Oak Grove					369,672	3,804,519	657,742			4,831,933
Oak Grove Village					18,672	678,493				697,164
Oak Ridge					10,741					10,741
Oakland	1,838				62,994	273,466	43,569			381,867

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Oaks	$				5,801	7,041	27,071			39,914
Oakview					16,587	283,378	33,413			333,377
Oakwood					8,973					8,973
Oakwood Park					8,565					8,565
Odessa					253,473	1,742,668				1,996,141
O'Fallon					4,138,408	33,537,554	7,669,390			45,345,353
Old Appleton					3,308					3,308
Old Monroe					11,285	74,982	28,285			114,551
Olean					5,166					5,166
Olivette	20,965				385,398	2,156,336	633,091			3,195,790
Olympian Village					32,585					32,585
Oran					54,157	129,845				184,002
Oregon					37,932	92,349	23,136			153,417
Oronogo					115,928	307,424				423,351
Orrick					34,126	88,287	44,460			166,873
Osage Beach					210,147	12,219,310				12,429,457
Osborn					16,950	19,293				36,242
Osceola					41,195	361,906				403,102
Osgood					1,088					1,088
Otterville					19,941	37,296				57,237
Overland	62,016				723,075	3,971,883				4,756,973
Owensville					124,946	2,441,041				2,565,987
Ozark					964,583	11,441,501				12,406,085
Pacific	9,806				336,000	3,269,504				3,615,310
Pagedale	3,378				115,746	511,950	90,201			721,275
Palmyra					163,740	1,104,154	393,450			1,661,345
Paris					52,616	403,580	87,250			543,446
Park Hills					389,160	3,680,800				4,069,960
Parkdale					7,206					7,206
Parkville					322,540	5,641,845	1,259,618			7,224,003

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City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Parkway	$				30,047	100,753				130,800
Parma					25,152	31,818	28,237			85,207
Parnell					6,118					6,118
Pasadena Hills	1,206				41,331	134,556	8,008			185,102
Pasadena Park	575				19,714	64,180	5,855			90,324
Pascola					3,943					3,943
Passaic					1,178					1,178
Pattonsburg					14,230	35,572	13,153			62,955
Paynesville					2,719					2,719
Peculiar					254,742	2,187,271	828,390			3,270,403
Pendleton						93,428				93,428
Penermon Village					2,311					2,311
Perry					30,138	179,972				210,109
Perryville					387,709	4,346,666	720,110			5,454,485
Pevely					273,096	2,372,268				2,645,364
Phillipsburg					7,432	41,384				48,816
Pickering					6,753					6,753
Piedmont					85,971	1,095,552	211,149			1,392,672
Pierce City					56,695	222,335				279,030
Pierpont Village						8,883				8,883
Pilot Grove					30,138	97,985	34,233			162,356
Pilot Knob					30,409	213,026	26,740			270,175
Pine Lawn	30,151				124,810	520,425	51,453			726,840
Pineville					36,346	238,453	251,105			525,904
Plato					3,716	3,935				7,651
Platte City					216,809	2,974,661	724,324			3,915,794
Platte Woods					17,856	20,111	14,660			52,626
Plattsburg					100,700	438,637	149,266			688,602
Pleasant Hill					397,770	2,500,708				2,898,479
Pleasant Hope					29,775	71,613	23,348			124,736

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Pleasant Valley	$				124,312	1,789,429	681,288			2,595,028
Pocahontas					4,396					4,396
Pollock Village					2,085					2,085
Polo					23,068	145,844				168,912
Poplar Bluff					735,311	15,313,155				16,048,466
Portage Des Sioux					15,182	21,663				36,845
Portageville					133,330	729,751				863,082
Potosi					115,021	2,458,122				2,573,143
Powersville					1,903					1,903
Prairie Home					11,874	26,182				38,055
Prathersville					5,484					5,484
Preston					7,115	21,396				28,511
Princeton					45,637	160,492	48,369			254,498
Purcell					14,412	13,190				27,601
Purdin					6,390					6,390
Purdy					46,725	132,613				179,337
Puxico					39,564	226,252				265,816
Queen City					25,470	163,095				188,565
Qulin					20,847	89,955				110,802
Randolph Village					2,583	191,646				194,230
Ravenwood					19,895					19,895
Raymondville					15,635	9,446				25,081
Raymore					1,039,678	10,694,814				11,734,492
Raytown					1,360,133	9,846,551	2,013,699			13,220,383
Rea					2,085					2,085
Redings Mill					7,432	2,124				9,556
Reeds					4,124					4,124
Reeds Spring					51,483	205,408				256,891
Renick					6,979					6,979
Rensselaer Village					11,466					11,466

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Republic	$				849,743	13,376,476				14,226,219
Revere					3,444					3,444
Rhineland					6,299	3,255				9,555
Rich Hill					55,834	349,140	84,559			489,533
Richards					1,949					1,949
Richland					78,584	475,780				554,364
Richmond					272,507	2,790,636	349,096			3,412,238
Richmond Heights	75,957				420,838	7,361,061	1,445,149			9,303,004
Ridgely					4,305					4,305
Riddgeway					16,859	13,270				30,129
Risco					12,961	20,544				33,505
Ritchey					2,991					2,991
River Bend					136	65,059				65,195
Riverside					181,868	3,554,672	1,654,572	5,539,494		10,930,606
Riverview	3,465				108,631	327,841	9,793			449,731
Rocheport					9,109	55,229				64,339
Rock Hill	22,705				215,268	1,899,937	267,608			2,405,518
Rock Port					57,918	1,503,555	141,270			1,702,744
Rockaway Beach					37,570	124,388				161,958
Rockville					6,118	7,007				13,125
Rogersville					176,611	1,574,317				1,750,927
Rolla					903,810	14,165,664	1,405,210			16,474,683
Roscoe					4,033					4,033
Rosebud					17,675	93,344				111,019
Rosendale					5,393					5,393
Rothville					2,855					2,855
RushHill					4,668					4,668
Rushville					10,197					10,197
Russellville					35,259	61,588	22,356			119,202
Rutledge					3,897	25,785				29,682

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
St. Ann	$ 42,370				590,016	4,528,939				5,161,325
St. Charles					3,194,717	33,160,059	6,970,669	10,008,463		53,333,909
St. Clair					217,126	1,742,461				1,959,588
St. Elizabeth					18,944	42,271	21,994			83,209
St. James					178,333	1,504,145	404,559			2,087,037
St. John	21,683				301,058	1,494,632	145,347			1,962,720
St. Joseph					3,284,450	65,961,172	10,417,046	1,687,897		81,350,565
St. Louis	398,895	42,792		95,701	15,302,144	254,814,548	66,038,583	14,805,273	96,138	351,594,073
St. Martins					53,976	284,325				338,300
St. Mary					14,004	14,282				28,286
St. Paul					136,185					136,185
St. Peters					2,616,394	47,712,337				50,328,730
St. Robert					235,300	7,792,505	657,421			8,685,225
St. Thomas					10,061	13,843				23,904
Ste. Genevieve					226,553	1,569,609	268,897			2,065,059
Saddlebrooke					14,004	43,353				57,356
Saginaw					13,596	20,216				33,812
Salem					208,833	4,738,413				4,947,246
Salisbury					70,835	427,622	102,336			600,792
Sarcoxie					63,719	529,674				593,393
Savannah					229,725	1,296,803	327,490			1,854,018
Schell City					10,333					10,333
Scotsdale					8,792	12,439				21,231
Scott City					196,959	1,034,602	499,733			1,731,294
Sedalia					984,569	17,190,395	2,230,684			20,405,648
Sedgewickville					8,656					8,656
Seligman					36,845	345,004	69,940			451,789
Senath					72,194	148,806				221,001
Seneca					101,063	709,752				810,814
Seymour					83,433	1,044,114				1,127,548

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Shelbina	$				73,101	530,069				603,169
Shelbyville					23,476	48,839	17,251			89,565
Sheldon					19,714	60,442				80,156
Sheridan					6,571					6,571
Shoal Creek Dr					16,134	10,537				26,670
Shoal Creek Es					4,849					4,849
Shrewsbury	96,985				290,318	3,168,657	887,099			4,443,058
Sibley					14,230					14,230
Sikeston					738,302	12,334,147	1,828,882		11,396	14,912,727
Silex					1,088	34,936	20,242			56,265
Skidmore					11,103	7,558				18,661
Slater					83,116	271,979	71,708			426,803
Smithton					22,932	21,038				43,970
Smithville					471,596	4,304,642	1,081,436			5,857,674
South Gifford					997					997
South Gorin					2,810					2,810
South Greenfield					5,529					5,529
South Lineville					589					589
Southwest City					41,785	225,270	155,251			422,305
Sparta					85,020	377,523				462,543
Spickard					10,061	3,971				14,032
Springfield					7,666,996	136,995,254	16,616,534			161,278,783
Stanberry					51,166	267,402	59,227			377,795
Stark City					5,665	4,307	3,896			13,868
Steele					83,977	416,120				500,097
Steelville					66,710	814,448				881,158
Stella					7,523	6,910				14,433
Stewartsville					33,219	167,447				200,666
Stockton					76,273	929,198	181,603			1,187,073
Stotesbury					544					544

DEPARTMENT OF REVENUE
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City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Stotts City	$				7,568					7,568
Stoutland					9,472	5,368				14,840
Stoutsville					1,677					1,677
Stover					45,591	339,273				384,864
Strafford					116,064	1,416,068				1,532,131
Strasburg					4,849	3,166				8,015
Sturgeon					41,105	171,196	71,134			283,435
Sugar Creek					148,240	1,112,688	289,378			1,550,306
Sullivan					312,977	4,041,138				4,354,115
Summersville					20,530	130,845				151,375
Sumner					3,535					3,535
Sunrise Beach					19,533	1,147,445	167,226			1,334,204
Sunset Hills	12,166				416,850	4,018,692	613,594			5,061,302
Sweet Springs					59,641	354,576	120,278			534,495
Sycamore Hills	742				25,424	36,542				62,708
Syracuse					6,843	20,418				27,261
Tallapoosa					3,535					3,535
Taneyville					12,418	27,487				39,904
Taos					52,118	57,499				109,617
Tarkio					68,251	541,526	102,808			712,585
Thayer					85,337	1,085,548	152,673			1,323,557
Theodosia					8,520	129,101	1,920			139,541
Tightwad					2,628	7,920				10,549
Tina					6,299					6,299
Tindall					2,085					2,085
Tipton					132,333	638,589	122,264			893,185
Town and Country	15,396				527,521	4,652,306				5,195,223
Town of Rives					1,903					1,903
Tracy					12,191	188,589				200,780
Trenton					254,198	2,382,669	439,463			3,076,330

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Trimble	$				25,968	95,057	41,428			162,452
Triplett					1,495					1,495
Troy					574,925	7,876,856				8,451,781
Truesdale					38,658	418,078				456,735
Truxton					2,674					2,674
Turney					5,166					5,166
Tuscumbia					8,520	18,042				26,562
Twin Oaks	800				27,418	794,488	37,791			860,498
Umber View Heights					1,858					1,858
Union					559,607	5,541,073				6,100,679
Union Star					17,221	10,490	10,411			38,122
Unionville					78,630	520,404	88,602			687,636
Unity Village					2,991	36,531				39,522
University City	109,477				1,589,133	11,804,603	1,514,497			15,017,710
Uplands Park	413				14,140	41,423	2,577			58,552
Urbana					17,539	96,135				113,673
Urich					20,983	157,542	61,708			240,233
Utica					10,061					10,061
Valley Park	9,107				312,026	2,454,835				2,775,967
Van Buren					33,854	564,728				598,582
Vandalia					161,021	435,733	104,582			701,335
Vandiver					2,855	96,711				99,566
Vanduser					8,293	8,238				16,532
Velda City (Velda Hills)	1,571				53,840	175,276				230,687
Velda Village Hills	1,165				39,927	139,810	8,401			189,302
Verona					22,977	71,080				94,057
Versailles					115,067	2,314,945				2,430,011
Viburnum					30,228	128,335				158,564
Vienna					26,331	257,615	54,120			338,066

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City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Village of Four Seasons	$				107,997	428,498				536,495
Village of Pinhook					272					272
Vinita Park	2,606				89,280	817,538	91,195			1,000,619
Vista					1,631					1,631
Waco					3,263					3,263
Walker					9,019					9,019
Walnut Grove					29,548	105,550	44,794			179,892
Wardell					14,049	12,570				26,619
Wardsville					72,466	111,326				183,792
Warrensburg					876,346	8,457,627	1,293,211			10,627,184
Warrenton					381,999	7,242,371			2,604	7,626,974
Warsaw					100,111	3,022,839	409,643			3,532,593
Warson Woods	2,669				91,455	616,903	92,906			803,932
Washburn					18,445	65,482	28,555			112,483
Washington					657,135	11,806,772	1,770,752			14,234,659
Watson					2,764					2,764
Waverly					35,531	193,120				228,651
Wayland					18,490	103,129				121,620
Waynesville					244,998	1,620,580	442,272			2,307,850
Weatherby					3,625					3,625
Weatherby Lake					94,129					94,129
Weaubleau					17,131	97,479				114,610
Webb City					590,560	6,251,312	902,658			7,744,530
Webster Groves	31,757				1,088,125	5,646,628	1,260,974			8,027,484
Weldon Spring					241,372	1,567,918				1,809,291
Weldon Spring Hgts.					4,215					4,215
Wellington					33,446	16,424	4,650			54,520
Wellston	2,033				69,656	226,767				298,456
Wellsville					45,229	103,693	43,181			192,103

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City	Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)										
Wentworth	$				4,441					4,441
Wentzville					2,010,923	29,343,313	5,101,683			36,455,918
Westboro					5,257					5,257
West Alton					16,270	360,000				376,270
West Line					5,302					5,302
Weston					79,581	663,932	221,617			965,130
Westphalia					17,131	75,782	13,113			106,026
West Plains					552,174	9,607,506	921,636			11,081,317
West Sullivan					12,916	218,058				230,974
Westwood	418				14,321	18,521				33,260
Wheatland					12,553	225,838				238,391
Wheaton					30,455	100,734	15,839			147,028
Wheeling					9,970					9,970
Whiteside					2,357					2,357
Whitewater					3,988					3,988
Wilbur Park	581				19,895	64,770				85,246
Wildwood	46,845				1,605,086	5,225,396				6,877,327
Willard					287,508	1,303,384	323,898			1,914,789
Williamsville					12,644	57,728	43,661			114,032
Willow Springs					98,072	1,564,873	595,831			2,258,776
Wilson City					3,490					3,490
Winchester	1,914				65,577	213,489				280,981
Windsor					125,762	788,825	162,125			1,076,712
Windsor Place					16,225	177,083				193,308
Winfield					68,795	361,645				430,440
Winona					43,054	377,087	93,648			513,788
Winston					10,378					10,378
Wood Heights					34,307	102,405	22,018			158,729
Woodson Terrace	5,230				179,013	1,762,432	901,613			2,848,288
Wooldridge					1,269					1,269

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2025

City		Cigarette Tax (a)	County Private Car Tax (b)	Excess Traffic Fine (c)	Financial Institutions Tax (d)	Fuel Tax & Fees (e)	Local Sales Tax (f)	Local Option Use Tax (g)	Riverboat Gaming Taxes & Fees (h)	Telecomm Service Fees	Total (y)
(continued from previous page)											
Worth	$					2,946					2,946
Worthington						2,130					2,130
Wright City						221,205	1,652,011				1,873,216
Wyaconda						9,698	7,338				17,036
Wyatt						9,925	4,335	1,989			16,249
TOTALS	$	1,905,070	42,792	2,409	95,701	187,244,915	2,383,757,907	369,132,722	67,667,921	110,138	3,009,959,576

(a) See page 5 for a description of cigarette tax.
(b) See page 18 for a description of county private car tax.
(c) See page 112 for a description of excess traffic fines.
(d) See page 112 for a description of financial institutions tax.
(e) See page 10 and 113 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.
(f) See page 114 for a description of local sales tax.
(g) See page 114 for a description of local option use tax.
(h) See page 13 and 114 for a description of riverboat gaming gross receipt tax and admission fees.
(y) 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 18, 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.
(z) To preserve confidentiality amounts distributed to cities with 6 or fewer tax payers are not shown.

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2025

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, 2025

District	Local Sales Tax (a)
Ambulance Districts	
Adair County Ambulance District	$ 2,313,591
Andrew County Ambulance District	593,577
Audrain Ambulance District	1,354,133
Ava Ambulance District	575,132
Barton County Ambulance District	660,408
Barry Lawrence County Ambulance District	1,332,201
Big River Ambulance District	936,521
Caldwell County Ambulance District	310,295
Callaway County Ambulance District	2,506,298
Cam-MO Ambulance District	1,085,642
Camden County Ambulance District	369,478
Cameron Ambulance District	941,918
Carroll County Ambulance District	416,312
Cedar County Ambulance District	645,341
Clark County Ambulance District	457,725
Cole Camp Ambulance District	136,086
Cooper County Ambulance District	582,363
Dade County Ambulance District	288,275
Dixon Ambulance District	91,151
Gerald Area Ambulance District	235,753
Hermann Area Ambulance District	502,328
Iron County Ambulance District	483,841
Joachim Plattin Ambulance District	4,377,407
Lake Ozark FPD Ambulance Service District	641,483
Lewis County Ambulance District	312,729
Lincoln County Ambulance District	3,703,801
Linn County Ambulance District	794,943
Madison County Ambulance District	650,350
Maries Osage Ambulance District	229,993
Marion County Ambulance District	2,764,031
Meramec Ambulance District	1,119,282
Mid-Missouri Ambulance District	2,287,978
Miller County Ambulance District	1,970,484
Monroe City Ambulance District	257,377
New Haven Ambulance District	189,927
New Madrid County Ambulance District	1,765,877
Nodaway County Ambulance District	1,490,246
Noel T. Adams Ambulance District	692,731
North Crawford County Ambulance District	837,629

District	Local Sales Tax (a)
Ambulance Districts (Continued)	
North Jefferson County Ambulance District	$ 1,933,144
North Scott County Ambulance District	775,288
Oregon County Ambulance District	489,678
Osage Ambulance District	413,334
Owensville Area Ambulance District	574,921
Ozark County Ambulance District	415,071
Pettis County Ambulance District	3,993,288
Pulaski County Ambulance District	2,536,834
Putnam County Ambulance District	169,171
Randolph County Ambulance District	1,905,055
Ray County Ambulance District	948,211
Reynolds County Ambulance District	282,270
Ripley County Ambulance District	389,291
Rock Township Ambulance District	6,061,882
Salt River Ambulance District	255,072
Scotland County Ambulance District	329,457
South Barry County Ambulance District	1,198,268
South Scott County Ambulance District	1,250,803
South Howell County Ambulance District	2,553,815
St. Clair Ambulance District	578,903
St. James Ambulance District	458,985
St. Francois County Ambulance District	5,295,662
Ste. Genevieve County Ambulance District	878,871
Steelville Ambulance District	266,800
Stone County Ambulance District	992,261
Tri-County Ambulance District	468,934
Taney County Ambulance District	5,827,929
VanFar Ambulance District	187,403
Valle Ambulance District	1,621,005
Warsaw Lincoln Ambulance District	985,201
Union Ambulance District	1,589,610
Washington Area Ambulance District	2,337,147
Washington County Ambulance District	1,062,089
West Carter County Ambulance District	97,060
Windsor Ambulance District	213,113
Total Ambulance Districts:	**$ 90,240,463**

District	Local Sales Tax (a)
Emergency Service Districts	
Christian County EMG Service	$ 2,870,219
Jefferson County EMG Service	12,360,427
Lincoln County EMG Service	3,702,063
Macon County EMG Service	714,518
Moniteau County EMG Service	1,077,268
Ralls County EMG Service	135,033
Scott County EMG Service	2,023,293
Stoddard County EMG Service	678,614
Warren County EMG Service	2,370,462
Total Emergency Service Districts:	**$ 25,931,897**
Fire Protection Districts	
Antonia Fire Protection District	$ 489,125
Bourbon County Fire Protection District	150,949
Central Jackson County Fire Protection District	6,253,187
High Ridge Fire Protection District	2,497,235
Hillsboro Fire Protection District	415,930
Inter City Fire Protection District	192,459
Kearney Fire & Rescue Protection District	324,991
Lake Ozark Fire Protection District	641,483
Lincoln County Fire Protection District	2,677,231
North Harrison Fire Protection District	21,496
Orrick Fire Protection District	55,624
Osage Beach Fire Protection District	3,522,468
Pleasant Hill Fire Protection District	530,714
Potosi Fire Protection District	510,891
Raytown Fire Protection District	864,104
Rock Comm Fire Protection District	5,045,461
St. Clair Fire Protection District	586,321
Smithville Area Fire Protection District	887,097
SNI Valley Fire Protection District	901,396
S Metropolitan Fire Protection District	2,209,013
Southern Stone Fire District	3,071,320
Sullivan Fire Protection District	1,462,099
Tightwad Fire Protection District	32,904
Union Fire Protection District	1,577,994
White Rock Fire Protection District	572,329
Total Fire Protection Districts:	**$ 35,493,820**

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2025

(continued from previous page)

District	Local Sales Tax (a)
Transportation Development Districts	
1030 WOODCREST TERRACE DRIVE TDD	$ 40,292
10330 NATURAL BRIDGE ROAD TDD	z
10700 PEAR TREE LANE TDD	z
1200 MAIN/SOUTH LOOP TDD	1,096,693
1225 WASHINGTON TDD	26,575
12796 MANCHESTER ROAD TDD	z
1717 MARKET PLACE TDD	168,768
1831/2000 SIDNEY STREET TDD	51,668
210 HIGHWAY TDD	161,231
2118 CHOUTEAU TDD	656
212 SOUTH GRAND TDD	61,104
370/MO BOTTOM RD/TAUSSIG RD TDD	159,613
39TH STREET TDD	1,159,049
4576 WOODSON ROAD TDD	z
501 OLIVE TDD	18,864
705 OLIVE TDD	44,508
71 HIGHWAY & 150 HIGHWAY TDD	62,516
ADAMS FARM TDD	1,697,252
ARNOLD RETAIL CORRIDOR TDD	3,713,323
BALLPARK VILLAGE TDD	426,269
BALLWIN TOWN CENTER TDD	104,338
BEACH DRIVE TDD	58,820
BELTON TOWN CENTRE TDD	1,184,761
BELTON/RAYMORE INTERCHANGE TDD	350
BELTON-CASS REGIONAL TDD	1,254,012
BIG CEDAR TDD	1,524,725
BLUE RIDGE TOWN CENTRE TDD	15,645
BOONVILLE RIVERFRONT TDD	40,045
BOSCHERTS LANDING TDD	56,657
BOWMAN TDD	14,348

District	Local Sales Tax (a)
Transportation Develop. Districts (Continued)	
BRANSON LANDING TDD	$ 1,624,451
BRENTWOOD BLVD/CLAYTON ROAD TDD	52,989
BRENTWOOD/EAGER TDD	125,444
BRIARCLIFF PARKWAY & HIGHWAY 9 TDD	104,504
BRIDGETON NWP TDD	110,111
BROADWAY CARRIE TDD	83,831
BROADWAY HOTEL TDD	291,359
BROADWAY-FAIRVIEW TDD	392,890
CB5421 5975 TDD	205,574
CENTENE PLAZA TDD	81,630
CENTENNIAL RAILROAD TDD	92,430
CENTERSTATE TDD	421,478
CHESHIRE TDD	95,584
CHESTERFIELD VALLEY TDD	3,542,609
CITY FOUNDRY TDD	560,817
CITY HOSPITAL LAUNDRY TDD	36,116
CITY HOSPITAL POWERHOUSE TDD	z
CLARK LANE TDD	179,701
CLARKSON KEHRS MILL TDD	171,249
COLLEGE STATION TDD	10,389
COLUMBIA MALL TDD	669,259
COMMONS OF HAZEL HILL TDD	4,520
CONLEY ROAD TDD	3,548,258
CORNERSTONE POINTE TDD	125,076
COUNTRY CLUB PLAZA TDD	2,268,511
CRACKERNECK CREEK TDD	478,444
CREEKSIDE TDD	255,282
CRESTWOOD POINT TDD	z
CROSS CREEK TDD	40,207
CROWN TDD	28,954

District	Local Sales Tax (a)
Transportation Develop. Districts (Continued)	
CROWNE PLAZA TDD	$ 426
DARDENNE TOWN SQUARE TDD	376,063
DES PERES CORNERS TDD	573,715
DIERBERGS DES PERES TDD	331,946
DIERBERGS OSAGE BEACH TDD	287,054
DISCOVERY PARK TDD	58,116
DOUGLAS STATION TDD	79,975
EAST GATEWAY TDD	8,994
EHRHARDT PROPERTIES TDD	56,865
ELM GROVE TDD	43,392
ENCORE TDD	29,430
EUCLID BUCKINGHAM TDD	37,836
EUREKA COMMERCIAL PARK TDD	75,099
EUREKA OLD TOWN TDD	52,883
FARRIS FAMILY TDD	130,145
FINLEY RIVER TDD	79,680
FOURTH STREET TDD	89,323
FRANCIS PLACE TDD	191,115
FULTON SOUTH BUSINESS 54 TDD	46,633
GLENSTONE AND EAST KEARNEY TDD	155,407
GRAIN VALLEY MERCADO TDD	29,607
GRAVOIS BLUFFS TDD	14,640
GRINDSTONE PLAZA TDD	847,624
HAMPTON/BERTHOLD TDD	21,874
HANLEY ROAD CORRIDOR TDD	2,347,669
HANLEY STATION TDD	82,122
HANLEY/EAGER ROAD TDD	457,355
HARRISONVILLE BROOKHART TDD	96,434
HARRISONVILLE MARKET PLACE A TDD	199,445
HARRISONVILLE MARKET PLACE B TDD	154,978

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2025

(continued from previous page)

District	Local Sales Tax (a)
Transportation Development Districts	
HARRISONVILLE TOWNE TDD	$ 198,818
HARRY TRUMAN DRIVE TDD	z
HAWK RIDGE TDD	1,953,119
HAWTHORNE DEVELOPMENT TDD	1,135
HIGHLANDS TDD	93,767
HIGHWAY 141/67 TDD	48,720
HIGHWAY 21 TDD	22,320
HIGHWAY 367 & PARKER ROAD TDD	26,663
HIGHWAY 71/291 PARTNERS IN PROGRESS TDD	1,624,252
HORSESHOE BEND PEDESTRIAN TDD	109,148
HORSESHOE BEND TDD	30,159
HUB DRIVE TDD	286,230
HUBACH HILL ROAD & NORTH CASS PWY TDD	936
HUTCHINGS FARM TDD	51,018
I 470 WESTERN GATEWAY TDD	2,626,950
I-44 & HIGHWAY 47 TRIANGLE TDD	175,195
I-470 & 350 TDD	z
I-49 AND 275TH STREET TDD	z
INTERSTATE PLAZA/NORTH TOWN VILLAGE TDD	949,160
JUNCTION TDD	31,418
KANSAS CITY DOWNTOWN STREETCAR TDD	59,061
KANSAS CITY MAIN STREET RAIL TDD	22,614,684
KINGSMILL TDD	z
KIRKWOOD CITY-WIDE TDD	z
KOCH PLAZA TDD	110,369
LAKE OF THE WOODS TDD	121,873
LAUREL TDD	88,341
LIBERTY COMMONS TDD (LIBERTY)	457,253
LIGHTHOUSE ST LOUIS TDD	29,878
LIND LITZ TDD	268,409

District	Local Sales Tax (a)
Transportation Develop. Districts (Continued)	
LINDBERGH EAST CONCORD TDD	$ z
LOOP TROLLEY TDD	837,552
LORMIL HEIGHTS TDD	z
LUCAS & HUNT/CHANDLER TDD	7,654
M150 & 135TH STREET TDD	1,136,434
MAGNOLIA TDD	73,585
MANCHESTER HIGHLANDS TDD	1,270,775
MARK TWAIN MALL TDD	759,361
MARKET AT MCKNIGHT 1 TDD	281,879
MEADOWS TDD	429,619
MEGAN SHOPPES TDD	169,614
MERAMEC STATION ROAD and HIGHWAY 141 TDD	216,743
MERCHANTS LACLEDE TDD	z
MEXICO ROAD TDD	84,732
MID RIVERS NORTH TDD	210,375
MIDAMERICA CROSSINGS TDD	21,746
MISSOURI BOTTOM ROAD TDD	58,954
MOVE ROLLA REGIONAL TDD	4,258,641
NEOSHO TDD	4,575
NEW LONGVIEW TDD	79,641
NEWCO TDD	630,705
NORTH OUTER FORTY TDD	337,900
NORTHWOODS TDD	16,196
OAK GROVE TDD	555,317
OHM WOODSON TERRACE TDD	36,609
OLD DORSETT ROAD TDD	120,559
OLD TOWN SQUARE TDD	17,694
OLIVE BLVD TDD	1,097
OLIVE GRAESER TDD	94,411
OSAGE STATION TDD	17,343

District	Local Sales Tax (a)
Transportation Develop. Districts (Continued)	
OZARK CENTRE TDD	$ 1,608,343
PARK HILLS TDD	36,125
PARKVILLE COMMONS TDD	492,229
PLATTE COUNTY MO SOUTH 1 TDD	1,015,315
PLATTE COUNTY MO SOUTH II TDD	289,130
PLATTE VALLEY PLAZA TDD	54,874
POPLAR BLUFF REGIONAL TDD	4,673,679
PREWITT POINT TDD	970,168
RAILWAY EXCHANGE BUILDING TDD	z
RAINTREE LAKE VILLAGE TDD	92,251
RAINTREE NORTH TDD	186,474
RAYTOWN HIGHWAY 350 TDD	86,635
RCC TDD	63,432
RESIDENCE INN ST LOUIS DOWNTOWN TDD	88,294
RIDGE AT WARD BRANCH TDD	13
RIDGECREST TDD	38,532
ROCK BRIDGE CENTER TDD	452,203
SEVEN TRAILS DRIVE TDD	85,229
SHAWNEETOWN ACRES TDD	27,032
SHOAL CREEK PWY/NORTH OAK TRAFFICWAY TDD	50,880
SHOPPES AT CROSS KEYS TDD	998,017
SHOPPES AT HILLTOP TDD	61,552
SHOPPES AT OLD WEBSTER TDD	45,889
SHOPPES AT STADIUM TDD	863,358
SOCCER STADIUM TDD	545,489
SOUTH K TDD	z
SOUTH MANCHESTER TDD	z
SOUTH RIDGE TDD	z
SOUTHERN HILLS SHOPPING CENTER TDD	101,626
SOUTHTOWN TDD	165,593

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2025

District	Local Sales Tax (a)
(continued from previous page)	
Transportation Development Districts	
ST ANN CITY WIDE TDD	$ 1,846,567
ST CHARLES RIVERFRONT TDD	274,254
ST CHARLES ROAD TDD	z
ST CHARLES ROCK ROAD TDD	724,951
ST JOHNS CHURCH ROAD TDD	z
ST LOUIS CONVENTION CENTER HOTEL TDD	464,804
ST LOUIS FOOD HUB TDD	z
STADIUM CORRIDOR A TDD	487,339
STATION PLAZA TDD	65,317
STONE RIDGE TDD	1,192,705
STREETS OF WEST PRYOR TDD	145,044
STROTHER INTERCHANGE TDD	z
TOAD COVE COMPLEX TDD	z
TOAD COVE RESORT TDD	z
TOWER TDD	20,412
TOWN & COUNTRY CROSSING TDD	834,971
TOWN & COUNTRY VILLAGE TDD	42,253
TRACY HIGHLANDS TDD	72,354
TREMONT SQUARE TDD	251,568
TRUMAN BOULEVARD TDD	9,070
TRUMAN'S MARKETPLACE TDD	143,035
TUILERIES PLAZA TDD	327,229
UNION STATION TDD	735,397
UNIVERSITY PLACE TDD	9,472
US HIGHWAY 36 INTERSTATE 72 CORRIDOR TDD	2,704
US HIGHWAY 50/63 CITYVIEW TDD	757,549
VANDE EAST TDD	z
VILLAGE AT GREEN HILLS TDD	z
WASHINGTON AVE TDD	25,962
WENTZVILLE II TDD	z

District	Local Sales Tax (a)
Transportation Develop. Districts (Continued)	
WENTZVILLE III TDD	$ 323,732
WENTZVILLE TDD	25
WESTPORT PLAZA TDD	453,244
WINGHAVEN TDD	154,550
Total Transportation Develop. Districts	**$ 101,865,057**
Public Library Districts	
Caruthersville Municipal Library District	294,167
Cedar County Public Library District	322,635
Marshall Municipal Library District	79,950
Poplar Bluff Public Library District	1,662,574
Total Public Library Districts	**$ 2,359,325**
Regional Jail Districts	
Daviess/Dekalb RJD	**$ 1,458,753**
Regional Recreation Districts	
Boone County Fairground RRD	**$ 5,540**
Tourism Community Districts	
Branson/Lakes Area TCED	**$ 12,320,112**
Zoological Districts	
Kansas City Zoological District	**$ 22,278,740**
Hospital Districts	
Iron County Hospital District	**$ 938,413**

District	County Stock (c)
School Districts	
Center School District	$ 3,036
Columbia Board of Education	522,142
Francis Howell School District	344,018
Jefferson City School District	9,421,467
Kansas City School District	2,264,115
Parkway School District	1,371,189
Pattonville School District	8,930
Springfield R-12 School District	44,313
Total School Districts	**$ 13,979,211**

(continued from previous page)

Community Improvement Districts

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
1030 WOODCREST TERRACE DR CID	$ 40,269	2,576	42,845
10330 NATURAL BRIDGE ROAD CID	z	3,500	3,500
10700 PEAR TREE LANE CID	z	1,730	1,730
10895 WEST FLORISSANT CID	z	363	363
1100 WASHINGTON AVE CID	483	2,713	3,196
1111 GRAND CID	176,702	2,734	179,436
1133 WASHINGTON AVE CID	4,517	577	5,094
1200 MAIN SOUTH LOOP CID	927,863	37,437	965,301
1201 WASHINGTON CID	6,718	5,134	11,852
1225 WASHINGTON CID	26,575	2,612	29,187
12TH & WYANDOTTE CID	583,587	13,500	597,088
12TH STREET HERITAGE CID	66,076	6,827	72,902
13 82 CID	21,185	2,458	23,643
1421 MEXICO ROAD CID	z	480	480
14TH AND MARKET CID	1,693,088	22,175	1,715,263
1601 SOUTH JEFFERSON CID	z	268	268
1645 KEARNEY ROAD CID	139,650	448	140,098
1705 BROADWAY CID	57,050		57,050
1707 LOCUST CID	z		-
1831/2000 SIDNEY STREET CID	51,668	9,321	60,989
1ST CAPITOL DRIVE CID	z		-
2017 CHOUTEAU CID	z	1,265	1,265
2019 GRAND CENTER CID	114,041		114,041
210 HIGHWAY CID	161,231		161,231
211TH STREET CID	3,904		3,904
212 SOUTH GRAND CID	61,055	9,404	70,460
2317 BELT CID	71,275		71,275
2350 SOUTH GRAND CID	z	373	373
23RD AND STERLING CID	148,907		148,907
25 NORTH CENTRAL CID	9,333	3,745	13,078

Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
31 STREET CID	$ z	211	211
32ND STREET PLACE CID	1,470,680		1,470,680
39TH STREET CID	218,628	6,994	225,622
4325 BUTLER HILL ROAD CID	z	7,126	7,126
4576 WOODSON ROAD CID	z		-
46TH AND WORNALL 1 CID	147,407	12,365	159,773
46TH AND WORNALL 2 CID	147,407	12,365	159,772
4840 CID	168,814	26,268	195,082
501 OLIVE CID	18,855	624	19,479
501 SOUTH MAIN STREET CID	z	z	-
5050 MAIN CID	28,123	3,882	32,005
510 RANGELINE CID	65,819		65,819
51ST & OAK CID	481,198	6,947	488,145
5620 TELEGRAPH CID	16,657	7,422	24,079
58 HIGHWAY REGIONAL MARKET CID	191,749	4,432	196,181
601 NORTH BUSINESS 60 CID	z		-
620 MARKET CID	z	13,012	13,012
63 BYPASS CID	65,809	2,794	68,603
705 OLIVE CID	44,508	911	45,419
740 NW BLUE PARKWAY CID	z	z	-
76 ENTERTAINMENT CID	5,198,568	98,670	5,297,238
7730 BONHOMME CID	180,563	1,251	181,814
801 WESTPORT ROAD CID	24,728	2,020	26,748
840 EAST TAYLOR CID	z	2,008	2,008
8750 MANCHESTER ROAD CID	101,550	2,572	104,122
89TH AND STATE LINE CID	z	z	-
9 HIGHWAY CORRIDOR CID	183,752	15,939	199,692
901 SOUTH 291 CID	z	z	-
906 GRAND CID	z	1,096	1,096
9TH AND CENTRAL CID	58,690	1,054	59,743

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Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
ADIE/ST CHARLES ROCK ROAD CID	$ 64,557	12,802	77,359
AFFTON PLAZA CID	131,779		131,779
AIRPORT PLAZA CID	89,418		89,418
AMBASSADOR BUILDING CID	4,719	7,221	11,940
AMERICAN CENTER CID	27,686		27,686
ANTIOCH CENTER CID	683,070		683,070
ARMORY CID	z		-
ARROWHEAD CENTRE CID	z		-
ARROWHEAD CID	238,793	14,934	253,726
AUTO PLAZA CID	z	5,572	5,572
BALLPARK VILLAGE CID	427,911	19,229	447,140
BALLPARKS OF THE OZARKS CID	2,229		2,229
BALTIMORE COMMONS CID	z	9,671	9,671
BAYBERRY CROSSING CID	35,005	729	35,734
BEACH DRIVE CID	58,818	354	59,172
BEAR CREEK CID	610,605		610,605
BECK ROAD AND BELT HIGHWAY CID	345,898	1,334	347,232
BELLEAU CID	117,897	83,271	201,168
BERKELEY-NORTHPARK CID	1,102	28,718	29,820
BIG CEDAR CID	1,544,638	91,879	1,636,517
BIG SPRING PLAZA CID	54,654	19,561	74,214
BILTMORE EAST CID	114,501	24,700	139,201
BLACK MOUNTAIN CID	63,827		63,827
BLOOMFIELD CROSSING CID	z	241	241
BLUE JAY CROSSING CID	211,033	1,923	212,956
BLUE PARKWAY & COLBERN ROAD CID	35,661		35,661
BOGEY HILLS PLAZA CID	674,386		674,386
BRANSON HILLS CID	1,354,849		1,354,849
BRANSON HILLS INFRA FACILITIES CID	69,891		69,891
BRENTWOOD BLVD/CLAYTON ROAD CID	52,989	2,536	55,525

Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
BRENTWOOD CENTER N/S CID	$ 429,672		429,672
BRIDGETON NWP CID	110,111	7,411	117,521
BRIDGETON POWEPLEX CID	z	z	-
BRIDGEWOOD PLAZA CID	68,742	z	68,742
BRIGHTON CREEK COMMONS CID	z	8,508	8,508
BROADWAY AREA CID	446,424		446,424
BROADWAY HOTEL CID	291,359	13,352	304,711
BROOKSIDE CID	453,893	18,073	471,966
BRYAN ROAD CID	92	35	127
BRYWOOD CENTRE CID	294,069	22,747	316,816
BUSINESS LOOP CID	309,429	40,673	350,103
CALEDONIA CID	38,238		38,238
CAPE DOGWOOD CID	45,052	5,325	50,377
CAPITAL MALL CID	741,277	48,610	789,887
CARONDELET COMMONS CID	50		50
CARRIE AVENUE CID	16,363	z	16,363
CEDAR CREEK CID	113,409	901	114,310
CENTER AT KENRICK PLAZA CID	177,397		177,397
CHAMBERS WEST FLORISSANT CID	22,538	1,212	23,751
CHAPEL RIDGE CID	396,787	1,789	398,576
CHEROKEE STREET CID	351,335	9,950	361,285
CHESHIRE ANNEX CID	56,863	9,497	66,360
CHESHIRE CID	38,721	3,380	42,100
CHESTERFIELD BLUE VALLEY CID	1,285,019	111,019	1,396,038
CHOUTEAU AVENUE CORRIDOR CID	660	1,473	2,133
CHOUTEAU CROSSING CID	94,983	1,520	96,503
CITY FOUNDRY CID	560,817	14,169	574,985
CITY HOSPITAL POWERHOUSE CID	z	z	-
CITY HOSPITAL RPA 2 PHASE 1 CID	36,116	8,029	44,145
COLBERN RIDGE CID		z	-

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Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
COLLEGE STATION CID	$ 11,416		11,416
COLONIAL GARDENS CID	z	322	322
COLONIAL MARKETPLACE CID	345,619		345,619
COMMERCIAL STREET CID	70,478	z	70,478
COOK CROSSINGS CID	278,314		278,314
COTTLES RANGE CID	z	395	395
COZENS/MLK/GRAND CID	21,764	7,764	29,529
CRACKERNECK CENTER CID	69,422		69,422
CREEKSIDE CID	255,282		255,282
CREEKWOOD COMMONS CID	516,904	2,651	519,555
CRESTWOOD CROSSING CID	284,136	3,134	287,271
CRESTWOOD SQUARE CID	85,901	5,880	91,781
CROSSINGS CID	87,671	32,875	120,545
CROSSINGS RICHMOND HEIGHTS CID	174,278	2,490	176,768
CROSSROADS SHOPPING CENTER CID	160,354	804	161,158
CROWN CID	28,954		28,954
CROWNE PLAZA CID	426		426
CUPPLES STATION BUILDING 9 CID	19,192	1,328	20,520
CWE BUSINESS CID	915,880	35,935	951,815
DANIELE CID	45,544	851	46,394
DEER CREEK CENTER CID	380,788	6,291	387,079
DEERBROOK MARKETPLACE CID	131,386	3,415	134,800
DELMAR/DELCREST CID	46,842		46,842
DICKEY BUB CID	z	184	184
DITZLER CID	135,552	3,250	138,802
DT BLUE SPRINGS CID	68,098		68,098
DT CAPE GIRARDEAU CID	286,731		286,731
DT CID	764,939	68,615	833,554
DT EXCELSIOR SPRINGS COM CID	54,607	3,393	57,999
DT LEE'S SUMMIT CID	535,375	23,518	558,892

Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
DT LINDEN CID	$ 588	152,885	153,472
DT MOBERLY CID	143,991	4,495	148,486
DT NEW HAVEN CID	2,620	1,054	3,674
DT SPRINGFIELD CID	430,074	z	430,074
EAGLES LANDING CID	242,541	11,284	253,824
EAST ASHLAND PLAZA CID	25,807	15,709	41,516
EAST HILLS CID	254,122	25,720	279,842
EAST LATHROP CID	44,399	4,328	48,727
EAST MAIN & HWY 47 CID	105,337	18,884	124,221
EAST MAIN CID	6,153		6,153
EAST OSAGE CID	z	z	-
EDGEWOOD FARMS CID	193,171	11,237	204,408
ELECTRIC PARK CID	60,710	3,635	64,344
ELLISVILLE MARKETPLACE CID	117,017	5,357	122,373
ELLSINORE HERREN AVE CID	z		-
ELM & 370 CID	75,056	49,183	124,239
ELM STREET CORRIDOR CID	38,714		38,714
ELMS HOTEL CID	130,677		130,677
ENCORE CID	29,430		29,430
ENGLEWOOD CID	33,727	8,771	42,498
EQH MARKET STREET CID	z		-
EUCLID SOUTH CID	655,497	65,910	721,407
EUREKA POINTE CID	43,115		43,115
FAIRFIELD INN CID	z	z	-
FAIRMOUNT CID	95,200	2,643	97,843
FAIRVIEW CROSSING CID	z	900	900
FALL CREEK CID	118,417	2,580	120,997
FALL CREEK VALLEY CID	z	476	476
FLINTLOCK PLAZA CID	155,291	9,518	164,808
FLINTLOCK SHOPPES CID	398,542	16,084	414,626

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Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
FLORI DRIVE CID	$ 92,957	3,885	96,842
FOREST PARK TOD CID	433	10,689	11,122
FORSYTH ASSOCIATES CID	z		-
FORUM PLAZA CID	289,430	13,307	302,737
FOUNTAIN LAKES COM C N CID	46,223	9,700	55,923
FOUNTAIN PLAZA CID	183,650	56,296	239,946
FOUNTAINS CID	71,198		71,198
FOXWOOD VILLAGE CID	48,897		48,897
FRANKIE MARTINS GARDEN CID	27,986		27,986
FRANKLIN STREET CID	z	884	884
FREIGHT HOUSE CID	248,323		248,323
FRONT STREET CID	28,308		28,308
GALAXY WEST CID	41,719	17,321	59,040
GALLOWAY CID	39,653	7,703	47,356
GEORGIAN SQUARE CID	43,369	3,616	46,985
GLENSTONE AND KEARNEY CID	z		-
GLENSTONE MARKETPLACE CID	251,574	13,372	264,946
GRAIN VALLEY MARKETPLACE CID	464,019	17,601	481,620
GRAIN VALLEY MERCADO CID	29,607	1,805	31,412
GRAND CENTER AREA TWO CID	z	z	-
GRANDVIEW CROSSING CID	356,828	29,802	386,630
GRANDVIEW GATEWAY SHOPS CID	30,868	989	31,857
GRANDVIEW VILLAGE CID	46,662	11,216	57,878
GRANT CENTER CID	54,404	1,575	55,979
GREEN TRAILS CID	34,007		34,007
GREENVIEW CID	38,492		38,492
GROVE CID	458,180	48,894	507,074
HADLEY DEAN BUILDING CID	z	z	-
HADLEY TOWNSHIP SOUTH 2 CID	230,808		230,808
HAMPTON/BERTHOLD CID	21,874	680	22,554

Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
HAZELWOOD COMMERCE CENTER CID	$ 26,884	8,691	35,576
HAZELWOOD POWERPLEX CID	92,659	3,604	96,264
HAYTI-VENTURES CID	z		-
HIE RICHMOND CENTER CID	12,912	1,010	13,922
HIGH RIDGE COMMONS CID	1,285,782		1,285,782
HIGHLANDVILLE CID	20,127		20,127
HIGHWAY 100 CID	1,022	17,266	18,289
HIGHWAY 166 CID	31,136		31,136
HIGHWAY 350 CID	677,458	25,264	702,722
HIGHWAY 50 AND TODD GEORGE CID	186,311	2,414	188,726
HIGHWAY 58 AND DEAN AVENUE CID	68,942		68,942
HIGHWAY 61 CID	67,164	8,456	75,620
HIGHWAY J & 17TH STREET CID	z		-
HILLTOP CID	1,098,288		1,098,288
HILLTOP VILLAGE CENTER CID	136,057	30,093	166,150
HISTORIC DT BRANSON CID	812,768		812,768
HISTORIC DT FAYETTE COMMERCIAL CID	138,534	8,531	147,064
HISTORIC DT LIBERTY COMMERCIAL CID	119,059	8,953	128,012
HISTORIC KANSAS CITY CLUB CID	215,122	7,783	222,904
HOLLISTER PARKWAY CID	z		-
HOPE VALLEY CID	193,904	11,802	205,706
HUB DRIVE CID	286,230	4,077	290,308
I-470 AND VIEW HIGH CID	6,695		6,695
INDEPENDENCE AVENUE CID	1,361,110	39,846	1,400,956
INDEPENDENCE EVENT CENTER CID	9,127,232		9,127,232
INDEPENDENCE SQUARE CID	116,977		116,977
INTERCONTINENTAL CID	204,487	6,173	210,660
INTERSTATE 70 AND BLUE RIDGE CUTOFF CID	z	612	612
JAMES RIVER COMMONS CID	1,884,738	15,411	1,900,149
JASPER CID	z	9,316	9,316
JENNINGS STATION ROAD CID	45,469		45,469

(continued from previous page)

Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
JETER FARM CID	$ 147	1,272	1,419
JUNCTION CID	31,408		31,408
KANSAS AND KEARNEY CID	z	825	825
KANSAS CITY CONV C HQ HOTEL CID	601,567	4,088	605,655
KANSAS CITY INTERN AIRPORT CID	1,254,729	407,465	1,662,194
KEARNEY WEST SIDE CID	84,468		84,468
KELLY TOWN PLAZA CID	18,524	33,905	52,429
KENRICK PLAZA CID	645,983	6,071	652,055
KIRKWOOD SQUARE CID	8,423	134	8,558
LACLEDES LANDING CID	57,777	8,067	65,844
LAFAYETTE CENTER CID	349,929		349,929
LAKE LOTAWANA CID	10,320	23,382	33,702
LAKEPORT VILLAGE CID	z	206	206
LANDING MALL CID	55,476	22,787	78,264
LANDING RIVER CENTER CID	17,015		17,015
LANGSFORD PLAZA CID	58,089	15,589	73,678
LAUREL 350 HWY CID	z		-
LAUREL CID	88,341	19,338	107,679
LEBANON MARKETPLACE CID	61,676		61,676
LEERJAK CID	z	298	298
LEMAY CID	177,786		177,786
LIBERTY COMMONS CID (LIBERTY)	604,638	7,575	612,212
LIBERTY COMMONS CID (ST ROBERT)	117,352		117,352
LIBERTY CORNERS CID	303,948	450	304,398
LIBERTY PARKWAY PLAZA CID	45,563	15,770	61,333
LIBERTY TRIANGLE SHOPPING CENTER CID	227,649	9,348	236,997
LINCOLN CROSSING CID	165,785	32,775	198,560
LIND LITZ CID	268,409	4,001	272,410
LINDEN BLOCK 25 CID	588	152,884	153,472
LINWOOD SHOPPING CENTER CID	86,093	4,341	90,434

Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
LINWOOD SQUARE SHOPPING CENTER CID	$ 57,410	605	58,015
LOGAN ESTATES CID	248	16,197	16,445
LOUGHBOROUGH COMMONS CID	8,308		8,308
MACKENZIE POINTE CENTER CID	494,732		494,732
MAGNOLIA CID	73,585	3,801	77,386
MANCHESTER BALLAS CID	2,142,754	102,001	2,244,756
MANCHESTER LINDBERGH SOUTHEAST CID	z	934	934
MAPLE VALLEY PLAZA CID	139,174	18,475	157,649
MARKET AT MCKNIGHT CID	281,879	3,606	285,485
MARKETPLACE 152 CID	81,995		81,995
MARKETPLACE SHOPPING CENTER CID	53,426		53,426
MARKETS AT OLIVE CID	1,885,244	46,141	1,931,386
MARRIOTT LANE CID	33,368	16,736	50,104
MARTIN CITY CID	438,944	18,641	457,585
MARY MART CID	31,498	13,468	44,966
MAYFAIR PLAZA CID	53,326	10,194	63,519
MCCROSKEY STREET CID	58,820	37,303	96,123
MCNUTT ROAD CORRIDOR CID	711,220		711,220
MEADOWBROOK VILLAGE CID	81,318	506	81,823
METRO NORTH CROSSING CID	295,219	4,106	299,325
METRO NORTH SQUARE & COMMONS CID	212,301	6,255	218,557
MIDWEST PLAZA CID	27,640		27,640
MINER GATEWAY CID	71,441	30,245	101,686
MINERAL AREA CID	152,080	4,894	156,974
MISSOURI BOTTOM ROAD CID	58,955	1,759	60,713
MOBERLY CROSSINGS CID	32,695	12,141	44,836
MONETT MARKETPLACE CID	32,841		32,841
MOUNTAIN FARM CID	z	876	876
MSP CID	z	6,296	6,296
NATURAL BRIDGE ST CHARLES ROCK RD CID	z		-

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Community Improvement Districts (Continued)

District		Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
NEW LONGVIEW CID	$	116,386	6,879	123,266
NOLAND FASHION SQUARE CID		64,924	31,994	96,917
NOLAND ROAD CID		1,990,431		1,990,431
NOLAND SOUTH SHOPPING CENTER CID		163,114		163,114
NORTH 763 CID		50,743		50,743
NORTH BALTIMORE STREET CID		227,671		227,671
NORTH BLUE SPRINGS CID		z	459	459
NORTH BROADWAY CARRIE CID		80,780	2,062	82,842
NORTH COUNTY FESTIVAL SQUARE CID		228,083	3,426	231,509
NORTH HAVEN CENTER CID		z	2,387	2,387
NORTH KANSAS CITY DESTINATION DEV CID		107,289	14,893	122,181
NORTH OAK VILLAGE CID		542,441	11,030	553,471
NORTH OAKS PLAZA SHOPPING CENTER CID		98,309	2,714	101,023
NORTHEAST HAMPTON I 44 CID		26,001	12,216	38,217
NORTHLAND GATEWAY CID		146,870	6,436	153,306
NORTHMOOR ASSOCIATES CID		21,076	5,170	26,245
NORTHPARK LANE CID		291,539	28,949	320,487
NORTHWEST AREA CID		70,312	2,325	72,638
NW 112TH STREET CID		z		-
NWP CID		317,501	12,255	329,755
OAK BARRY CID		450,114	1,507	451,621
OAKS AT WOODS CHAPEL CID		67,105	21,989	89,095
O'FALLON RETAIL WALK CID		381,301	36,407	417,708
OHM WOODSON TERRACE CID		36,577	3,690	40,267
OLD DORSETT ROAD CID		120,559	9,647	130,207
OLD FOUNDATION CID		79,631	28,274	107,905
OLD TOWN COTTLEVILLE CID		265,214	34,973	300,187
OLIA VILLAGE CID		z	z	-
OLIVETTE GATEWAY CID		111,256	7,164	118,420
OSAGE BEACH COMMONS CID		z	6,488	6,488

Community Improvement Districts (Continued)

District		Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
OSAGE COMMERCIAL AREA CID	$	197,667	12,377	210,044
OVERLAND PLAZA CID		334,872	9,751	344,624
OZARK HILLS CID		z	948	948
OZORA CID		z		-
PADDOCK FOREST CID		81,254	13,632	94,886
PALESTINE CID		42,266	3,496	45,763
PARK PACIFIC CID		20,455	285	20,740
PARKVILLE MARKET PLACE 2 CID		65,826	1,139	66,966
PARKVILLE MARKET PLACE CID		65,826	1,139	66,966
PARKVILLE OLD TOWNE MARKET CID		133,125	11,025	144,150
PC-1 CID		479,656	13,392	493,048
PEACH TREE CID		117,402		117,402
PEACHTREE CID		69,564	12,804	82,368
PECULIAR MAIN STREET CID		z	2,509	2,509
PERFORMING ARTS CID		323,430	63,862	387,292
PERRY PLAZA CID		51,588	8,632	60,220
PERSHING AND GRAND CID		715,168	30,078	745,247
PHOENIX CENTER II CID		728,578		728,578
PINE TREE CID		173,274		173,274
PIONEER CENTER CID		z	584	584
PIONEER PLAZA CID		141,621	8,496	150,117
PLATTE CITY MARKET CID		z	2,016	2,016
PLATTNER CID		24,955		24,955
PLAZA AT NOAHS ARK CID		745,744	48,059	793,803
PLAZA EAST CID		122,164	1,965	124,130
PLAZA ON THE BLVD-JENNINGS CID		168,559	4,136	172,694
PLEASANT VALLEY CID		z	6,896	6,896
RAILWAY EXCHANGE BUILDING CID		z	z	-
RAINTREE 150 CENTER CID		143,564		143,564
RAINTREE VILLAGE CID		1,793	1,484	3,277

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Community Improvement Districts (Continued)

District	Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
RAMSEUR FARM CID	$ z	1,087	1,087
RAYMORE GALLERIA CID	140,878		140,878
RAYTOWN CROSSING CID	z	643	643
RAYTOWN SQUARE CID	184,670	979	185,649
RCC CID	188,029	1,667	189,696
RED BRIDGE SHOPPING CENTER CID	80,280	1,148	81,427
RESIDENCE INN DT ST LOUIS CID	88,294	68,721	157,015
RICHARDSON CROSSING CID	43,632	1,323	44,955
RIDGE AT WARD BRANCH CID	1,165	11,263	12,428
RIDGECREST CID	38,532	114,110	152,641
RITTER PLAZA CID	62,354	1,648	64,002
RIVERFRONT HOTEL CID	488,954	6,307	495,262
RIVERPOINTE CID	z	z	-
RIVERSIDE GATEWAY CROSSING CID	153,008	5,996	159,004
RIVERSIDE HORIZONS CID	2,748	208,370	211,118
RIVERSIDE RED X CID	353,953	1,792	355,745
ROCKWOOD MEADOWS CID	z		-
ROGERS PLAZA CID	166,479	2,861	169,340
ROMANELLI SHOPS CID	157,539	811	158,349
ROUTE 141/MARSHALL ROAD CID	z	12	12
SCZ DEVELOPMENT DIST INC CID	18,862		18,862
SGF SPORTS CID	234	4,918	5,152
SHAWNEETOWN ACRES THE CID	27,035	1,463	28,498
SHOPPES AT KEARNEY CID	557,310	9,601	566,911
SHOPPES AT SUNSET HILLS CID	z	3,929	3,929
SHOPPES AT WARRENTON CID	239,463	1,707	241,169
SHOPPES OF MID RIVERS CID	852,054	8,430	860,484
SHOPS AT JAMES RIVER CID	83,496		83,496
SHOPS ON BLUE PARKWAY CID	87,640	10,514	98,154
SILVER SPRINGS CID	z	658	658
SKELLY CID	$ 38,909	13,229	52,137
SMITHVILLE COMMONS CID	422,443	12,837	435,280
SOCCER STADIUM CID	545,489	18,084	563,573
SODA FOUNTAIN SQUARE CID	6,084	5,880	11,964
SOULARD CID	750,771	68,161	818,932
SOUTH 160 CID	356,613		356,613
SOUTH 63 CORRIDOR CID	84,952		84,952
SOUTH BRISTOL CENTER CID	z		-
SOUTH FIFTH STREET CID	z	54	54
SOUTH GRAND CID	142,670	7,501	150,170
SOUTH HANLEY ROAD CID	z		-
SOUTH HIGHWAY 67 CID	z		-
SOUTH RIDGE CID	77,034	23,531	100,564
SOUTHDALE CENTER CID	124,241	13,934	138,175
SOUTHERN HILLS CID	1,479,887	9,054	1,488,941
SOUTHSIDE PLAZA CID	7,533	1,805	9,338
SOUTHTOWNE CID	407,243	13,726	420,969
SOUTHVIEW COMMERCE CENTER CID	680,945	17,205	698,150
SPRINGDALE CID	7,223	3,608	10,831
SPRINGFIELD PLAZA CID	209,963	1,659	211,622
ST CHARLES RIVERFRONT CID	274,254	40,253	314,508
ST CHARLES ROCK ROAD CID	189,563	13,069	202,631
ST JOSEPH DOWNTOWN CID	63,227		63,227
ST LOUIS CON CENTER HOTEL 3 CID	464,804		464,804
ST LOUIS ICE CENTER CID	845,090		845,090
ST MARYS HOSPITAL CID	117,800	7,980	125,780
ST PETERS HOTEL CID	41,782	271	42,053
STATE LINE SHOPPING CENTER CID	117,361	1,043	118,405
STATELINE CID	z		-
STEELCOTE SQUARE CID	176,168		176,168

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2025

(continued from previous page)

Community Improvement Districts (Continued)

District		Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
STONEYBROOKE CID	$	314,065	9,186	323,250
STRAFFORD PLAZA CID		18,512		18,512
STREETS OF CALEDONIA CID		17,849		17,849
STREETS OF WEST PRYOR CID		364,208	13,915	378,123
SUEMANDY DRIVE TWO CID		188,281	1,626	189,907
SUEMANDY MID RIVERS CID		614,177	32,072	646,250
SULLIVAN MARKETPLACE CID		46,862	4,401	51,263
SUMMIT FAIR CID		892,939		892,939
SUMMIT ORCHARDS CID		452,853	6,503	459,355
SUNNEN STATION CID		59,629	6,097	65,726
SUNRISE BEACH MARKET CENTER CID		154,125		154,125
SUNRISE FARMS CID		405	3,394	3,799
SUNSET PLAZA CID		55,710	712	56,422
SUNSHINE TOWNE CENTRE CID		z	560	560
SUSQUEHANNA E SHOPPING CENTER CID		40,617		40,617
SYCAMORE STREET CID		z	107	107
SYNDICATE TRUST CID		2,240	3,897	6,137
TCMH CID		143,036		143,036
TELEGRAPH CROSSING NORTH CID		67,383	35,406	102,788
THE COMMONS CID		133,100		133,100
THE CROSSING CID		31,368	858	32,226
TIFFANY LANDING CID		28,702	1,252	29,955
TIFFANY SQUARE EAST CID		89,554	3,077	92,631
TORI PINES COMMONS CID		4,150	4,372	8,522
TOWN & COUNTRY VILLAGE CID		42,253	10,790	53,043
TOWN PLAZA CID		259,862	22,649	282,512
TROOST AVE CID		317,003	17,631	334,634
TRUMAN ROAD CID		148,797	5,593	154,391
TRUMAN'S MARKETPLACE CID		428,966		428,966
TUCKER AND CASS CID		z	4,543	4,543

Community Improvement Districts (Continued)

District		Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
TUSCANY VILLAGE PROJECT I CID	$	57,653	4,271	61,924
TWIN CITY MALL CID		281,016		281,016
TWIN CREEKS CENTER CID		533,313		533,313
TWIN CREEKS VILLAGE EAST CID		z		-
TWIN CREEKS VILLAGE WEST CID		z	34,029	34,029
TXRH CID		64,034	1,273	65,307
UNION CID		z	z	-
UNION STATION CID		754,439	21,957	776,396
UPTOWN CID		104,285	5,128	109,412
US 36 AND BOB F GRIFFIN ROAD CID		194,484	12,869	207,354
VALLE VISTA CID		61,395	491	61,886
VALLEY VIEW CID		120,947	381	121,328
VETERANS MEMORIAL PARKWAY CID		69,161	1,618	70,779
VIADUCT COMMERCIAL AREA CID		z		-
VICTORIA CROSSING CID		7,171	13,394	20,565
VIKING CONFERENCE CENTER CID		159,132	4,555	163,687
VILLAGE OF GRAIN VALLEY CID		z	46	46
VILLAGE SQUARE CID		14,559	10,159	24,717
VILLAGES CID		211,994	6,584	218,578
VINTAGE PLAZA CID		221,109	3,017	224,126
WAGON TRAILS CID		215,581	4,845	220,426
WALDO CID		752,776	34,577	787,353
WARD PARKWAY PLAZA CID		z	974	974
WARD PARKWAY SHOPPING CENTER CID		1,884,003	107,147	1,991,150
WARRENTON COMMONS CID		159,218	8,247	167,465
WATERBURY STORM WATER CID			15	15
WATSON PLAZA CID		277,258	3,893	281,151
WATSON-LACLEDE STATION ROAD CID		59,731	9,680	69,411
WATTS MILL CID		278,695	2,273	280,968
WENTZVILLE BEND CID		102,294	29,814	132,109

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2025

(continued from previous page)

District		Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
Community Improvement Districts (Continued)				
WENTZVILLE BLUFFS CID	$	261,960	5,104	267,064
WENTZVILLE PARKWAY REGIONAL CID		6,065,861	170,579	6,236,440
WEST BOTTOMS CENTRAL CID		z	118	118
WEST CLAY EXTENSION CID		576,538		576,538
WESTGATE CID		77,980		77,980
WESTPORT CID		1,023,419	46,940	1,070,359
WESTPORT PLAZA I CID		453,244	65,068	518,312
WESTPORT PLAZA II CID		495,913	11,206	507,120
WESTPORT PLAZA III CID		211,988	17,649	229,637
WESTSIDE CID		1,183,341	29,570	1,212,911
WHITE MAGNOLIA CID		z	z	-
WHITE OAK CID		438,346	18,765	457,111
WILSON CREEK MARKET PLACE CID		1,536	9,588	11,124
WINDSOR PLACE CID		53,588	1,101	54,690
WORNALL VILLAGE CID		141,399	20,777	162,176
Y BELTON TWO CID		z	z	-
Y HIGHWAY MARKET PLACE CID		372,209	8,718	380,927
ZUMBEHL RD CID		134,684	3,280	137,964
ZUMBEHL ROAD/HIGHWAY 94 CID		2	295	297
Total Community Improvement Districts	**$**	**115,643,837**	**5,423,596**	**121,067,432**

District		Local Sales Tax (a)	Local Option Use Tax (b)	Total (y)
Port Improvement Districts				
KANSAS CITY MISSOURI DISTRICT 1 PID	$	308,058	20,427	328,485
KANSAS CITY MISSOURI DISTRICT 2 PID		55,267	42,727	97,993
KANSAS CITY MISSOURI DISTRICT 3 PID		72,659	5,298	77,957
KANSAS CITY MISSOURI DISTRICT 4 PID		38,181	3,575	41,756
KANSAS CITY MISSOURI DISTRICT 5 PID		z	285	285
KANSAS CITY MISSOURI DISTRICT 6 PID		106,963	10,839	117,802
KANSAS CITY MISSOURI DISTRICT 7 PID		4,561	5,394	9,954
KANSAS CITY MISSOURI DISTRICT 8 PID		z	z	
KANSAS CITY MISSOURI DISTRICT 9 PID		118,699	2,243	120,942
KANSAS CITY MISSOURI DISTRICT 10 PID		z	3,991	3,991
ST LOUIS COUNTY PID		133,339		133,339
Total Port Improvement Districts	**$**	**837,726**	**94,778**	**932,505**

District Totals by Tax Type:

Local Sales Tax	$	**409,373,683**
Local Option Use Tax		**5,518,374**
County Stock Tax		**13,979,211**
Grand Total	**$**	**428,871,267**

(a) See page 13 for a description of local sales tax.
(b) See page 13 for a description of local option use tax.
(c) See page 111 for a description of county stock insurance.
(y) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 18, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collection schedules.
(z) To preserve confidentiality amounts distributed to political subdivisions with 6 or fewer tax payers are not shown.

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2025

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 2025

		(in thousands of dollars) 2025					(in thousands of dollars) 2024				
		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	$	39,552	39,552	1,187	36,492	1,873	38,337	38,337	1,150	35,316	1,871
Expense and Equipment		4,506	4,506	135	4,613	(242)	4,467	4,467	134	4,934	(601)
Postage		5,144	5,144	154	4,989	1	4,761	4,761	143	4,617	1
Tax Integrated System		7,500	7,500	-	7,062	438	7,500	7,500	-	7,452	48
County Stock Insurance		136	136	-	136	-	136	436	-	136	300
Debt Offset Tax Credits		300	300	-	288	12	300	300	-	145	155
Emblem Use Fee Distribution		34	34	-	21	13	34	34	-	17	17
Fees to Counties and Collection Agency Fees		2,900	2,900	-	842	2,058	2,900	2,900	-	1,021	1,879
Payment of Dues to the Multistate Tax Commission		212	212	6	149	57	212	212	6	206	-
Payment of Fees to Counties for Liens		200	200	-	6	194	200	200	-	36	164
Refunds for Overpayment of Tax		1,717,000	1,786,600	-	1,714,487	72,113	1,684,000	1,684,000	-	1,613	1,682,387
Rolling Stock Tax Credit		500	500	-	500	-	200	200	6	194	-
General Fund Total	$	1,777,985	1,847,585	1,482	1,769,584	76,518	1,743,047	1,743,347	1,439	55,687	1,686,221
CHILD ENFORCEMENT COLLECTIONS FUND (0169)											
Personal Service	$	34	34	-	24	10	33	33	-	21	12
Expense and Equipment		1,463	1,463	-	858	605	1,463	1,463	-	907	556
Child Enforcement Collections Fund Total	$	1,497	1,497	-	882	615	1,496	1,496	-	928	568
CONSERVATION COMMISSION FUND (0609)											
Personal Service	$	803	803	-	688	115	778	778	-	687	91
Expense and Equipment		8	8	-	1	8	8	8	-	1	7
Postage		1	1	-	1	-	1	1	-	1	-
Conservation Commission Fund Total	$	812	812	-	690	122	787	787	-	689	98
DEBT OFFSET ESCROW (0753)											
Debt Offset Refunds	$	1,339	1,339	-	888	451	1,339	1,339	-	911	428
Debt Offset Escrow Fund Total	$	1,339	1,339	-	888	451	1,339	1,339	-	911	428

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2025

		2025 (in thousands of dollars)					2024 (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)											
DEPARTMENT OF REVENUE FEDERAL FUND (0132)											
Personal Service	$	348	348	-	190	158	337	337	-	182	155
Expense and Equipment		3,935	3,935	-	1,527	2,409	3,842	3,842	-	1,549	2,293
Department of Revenue Federal Fund Total	$	4,283	4,283	-	1,716	2,567	4,179	4,179	-	1,731	2,448
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)											
Personal Service	$	9	9	-	-	9	9	9	-	-	9
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	-	-	29	29	29	-	-	29
FAIR SHARE FUND (0687)											
Refunds of Tobacco and Cigarette Tax	$	11	11	-	2	9	11	11	-	1	10
Fair Share Fund Total	$	11	11	-	2	9	11	11	-	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	-	-	35
Federal and Other Funds Total	$	35	35	-	-	35	35	35	-	-	35

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2025

		(in thousands of dollars) 2025					(in thousands of dollars) 2024				
		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	$	72	72	2	61	8	70	70	2	60	8
Expense and Equipment		4	4	-	1	4	4	4	1	1	2
Postage		5	5	-	5	0	5	5	1	5	(1)
Refunds of Tobacco and Cigarette Tax		125	125	-	2	123	125	125	-	1	124
Health Initiatives Fund Total	$	206	206	2	69	135	204	204	4	67	133
INCOME TAX DESIGNATIONS (0428, 0429, 0494, 0700-0716, 0959)											
Income Tax Designations Distributions	$	64	64	-	4	60	50	50	-	20	30
Income Tax Designations Fund Total	$	64	64	-	4	60	50	50	-	20	30
MOTOR FUEL TAX FUND (0673, 0952)											
Refunds for Aviation Trust Fund	$	50	50	-	1	49	50	50	-	3	47
Distributions of Funds Accruing to the Motor Fuel Tax Fund		536,000	536,000	-	306,601	229,399	305,000	356,000	-	276,984	79,016
Motor Fuel Tax Fund Total	$	536,050	536,050	-	306,602	229,448	305,050	356,050	-	276,987	79,063
MOTOR VEHICLE COMMISSION FUND (0588)											
Personal Service	$	851	851	-	802	49	810	810	-	714	96
Expense and Equipment		274	274	-	95	179	274	274	-	185	89
Postage		44	44	-	44	-	44	44	-	44	-
Refunds of Fees Credited to Motor Vehicle Commission Fund		5	5	-	4	1	5	5	-	2	3
Motor Vehicle Commission Fund Total	$	1,174	1,174	-	944	229	1,133	1,133	-	945	188

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2025

		(in thousands of dollars) 2025					(in thousands of dollars) 2024				
		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	$	48	48	-	41	7	47	47	-	23	24
Expense and Equipment		3	3	-	1	2	3	3	-	1	2
Petroleum Inspection Fund Total	$	51	51	-	41	10	50	50	-	24	26
PETROLEUM STORAGE TANK INSURANCE FUND (0585)											
Personal Service	$	39	39	-	36	2	37	37	-	31	6
Expense and Equipment		1	1	-	1	-	1	1	-	1	-
Petroleum Storage Tank Insurance Fund Total	$	40	40	-	37	2	38	38	-	32	6
PORT AUTHORITY AIM ZONE FUND (0583)											
Port Aim Zones	$	2,091	2,091	-	-	2,091	2,091	2,091	-	-	2,091
Petroleum Storage Tank Insurance Fund Total	$	2,091	2,091	-	-	2,091	2,091	2,091	-	-	2,091
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)											
Personal Service	$	11,111	11,111	333	10,375	403	10,662	10,662	320	9,818	524
Expense and Equipment		6,382	6,382	191	6,077	113	5,530	5,530	166	5,121	243
Postage		2,700	2,700	81	2,619	-	2,465	2,465	74	2,391	-
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund		1,200	1,200	-	1,075	125	1,200	1,200	-	1,161	39
Refunds of Motor Fuel Tax		38,232	38,232	-	20,668	17,564	38,232	38,232	-	12,394	25,838
State Highways and Transportation Department Fund Total	$	59,626	59,626	606	40,815	18,205	58,089	58,089	560	30,885	26,644

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2024 AND 2025

		(in thousands of dollars) 2025					(in thousands of dollars) 2024				
		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	-	5	20	25	25	-	1	24
State School Money Fund Total	$	25	25	-	5	20	25	25	-	1	24
TOBACCO CONTROL ENFORCEMENT (0984)											
Personal Service	$	53	53	-	-	53	51	51	-	-	51
Expense and Equipment		3	3	-	-	3	3	3	-	-	3
Tobacco Control Enforcement Fund Total	$	56	56	-	-	56	54	54	-	-	54
WORKERS' COMPENSATION FUND (0652)											
Refunds - Overpayment and Errors of the Workers' Compensation Fund	$	2,000	2,000	-	232	1,768	2,000	2,000	-	338	1,662
Workers' Compensation Fund Total	$	2,000	2,000	-	232	1,768	2,000	2,000	-	338	1,662
TOTAL BUDGETED GOVERNMENTAL FUNDS	$	2,387,374	2,456,974	2,090	2,122,514	332,370	2,119,707	2,171,007	2,003	369,246	1,799,758

DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2016 - 2025)

(in thousands of dollars)

		2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Travel	$	331	308	197	78	35	125	179	144	151	197
Fuel and Utilities											
Supplies		13,688	12,862	12,164	12,955	10,820	11,962	10,265	11,532	12,958	12,506
Professional Development		507	626	362	411	326	486	528	433	371	396
Communication Services and Supplies		718	608	615	803	680	574	641	615	643	710
Professional Services		10,245	9,971	11,108	11,278	13,520	14,831	14,491	13,351	14,834	16,298
Maintenance and Repair Services		2,625	3,214	758	472	1,143	548	621	226	233	287
Computer Equipment		-	2	5,929	120	5	80	327	61	1	258
Office Equipment		39	70	364	139	54	94	170	100	537	118
Other Equipment		101	94	129	22	351	57	389	694	206	265
Property\Lease\Rental		15	6	7	9	11	16	124	50	12	6
Other Expenses		21	30	27	22	24	16	41	26	9	6
Total	$	28,290	27,791	31,660	26,309	26,969	28,789	27,776	27,232	29,955	31,047

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2016-2025

(in thousands of dollars)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Administration Division										
Personal Service	$ 5,016	4,815	4,416	3,958	3,873	3,991	3,546	3,519	3,475	3,340
Expense and Equipment	10,511	9,853	10,381	11,690	9,361	9,562	10,932	11,292	11,358	11,568
Total	**$ 15,527**	**14,668**	**14,797**	**15,648**	**13,234**	**13,553**	**14,478**	**14,811**	**14,833**	**14,908**
Legal Services Division										
Personal Service	$ 5,960	5,607	4,909	4,575	4,513	4,538	3,943	3,976	4,100	3,953
Expense and Equipment	337	341	317	238	270	311	348	344	325	326
Total	**$ 6,296**	**5,948**	**5,226**	**4,813**	**4,783**	**4,849**	**4,291**	**4,320**	**4,425**	**4,279**
Motor Vehicle and Driver Licensing Division										
Personal Service	$ 12,542	11,920	10,754	9,291	9,495	9,296	8,971	8,794	8,830	8,473
Expense and Equipment	7,179	6,909	5,824	5,142	5,344	6,762	4,462	5,161	5,652	5,869
Total	**$ 19,721**	**18,829**	**16,578**	**14,433**	**14,839**	**16,058**	**13,433**	**13,955**	**14,482**	**14,342**
Taxation Division										
Personal Service	$ 25,191	24,511	21,929	18,582	19,936	19,437	20,679	20,485	20,592	20,478
Expense and Equipment	2,804	2,651	7,392	1,046	2,082	1,679	1,856	1,358	1,892	1,974
Tax Integrated System	7,062	7,452	7,292	6,990	7,491	7,488	7,639	6,288	7,473	7,903
Fees to Counties and Collection Agency Fees	842	1,021	1,401	2,197	2,216	2,776	2,274	2,431	2,768	2,926
Payment of Fees to Counties for Liens	6	36	27	18	5	5	59	152	281	275
Multistate Tax Commission Dues	149	206	206	206	200	206	206	206	206	206
Total	**$ 36,055**	**35,877**	**38,247**	**29,039**	**31,930**	**31,591**	**32,713**	**30,920**	**33,212**	**33,762**
Total Personal Service	$ 48,709	46,853	42,008	36,406	37,817	37,262	37,139	36,774	36,997	36,244
Total Expense and Equipment	28,891	28,469	32,840	27,527	26,969	28,789	27,776	27,232	29,955	31,047
TOTAL EXPENDITURES	**$ 77,600**	**75,322**	**74,848**	**63,933**	**64,786**	**66,051**	**64,915**	**64,006**	**66,952**	**67,291**

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2016 - 2025)

(in thousands of dollars)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund (0101)	$ 54,161	53,583	54,170	46,743	46,743	47,935	46,886	45,969	48,784	48,933
Child Support Enforcement Collections Fund (0169)	882	928	943	990	990	1,050	1,236	1,292	1,329	1,366
Conservation Commission Fund (0609)	690	689	654	609	609	545	500	502	517	569
Department of Revenue Federal Fund (0132)	1,716	1,731	1,727	1,820	1,820	1,978	2,349	2,400	2,472	2,533
Department of Revenue Information Fund (0619) (a)	-	-	-	-	-	-	-	-	-	-
Department of Revenue Specialty Plate (0775)	-	-	-	-	-	-	-	-	-	-
Health Initiatives Fund (0275)	67	66	68	60	60	60	49	53	54	58
Motor Vehicle Commission Fund (0588)	940	943	758	815	815	942	684	663	686	781
Petroleum Inspection Fund (0662)	41	23	38	32	32	33	16	27	28	29
Petroleum Storage Tank Insurance Fund (0585)	37	31	34	28	28	27	28	28	27	26
State Highways and Transportation Department Fund (0644)	19,072	17,330	16,458	13,679	13,679	13,478	13,164	13,072	13,055	12,996
Tobacco Control Enforcement Fund (984)	-	-	-	9	9	3	3	-	-	-
Total	$ 77,606	75,324	74,850	64,785	64,785	66,051	64,915	64,006	66,952	67,291

(a) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2016 - 2025)

(in thousands of dollars)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Refunds for Overpayment of Tax	$ 1,714,487	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
Appropriated Tax Credits	-	-	-	-	-	-	-	-	291	363
County Stock Insurance Tax	136	136	76	79	130	128	125	121	115	114
Refunds for Aviation Trust Fund	1	3	1	3	4	1	4	3	2	6
Distribution of Funds Accruing to the Motor Fuel Tax Fund	306,601	276,984	252,089	204,900	180,807	185,423	188,981	188,109	188,000	185,676
Distribution of Income Tax Check-offs	3	18	23	25	28	27	23	25	26	36
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,075	1,161	845	594	617	531	453	401	474	448
Refunds of Tobacco and Cigarette Tax	9	1	1	23	28	21	16	-	39	20
Refunds of Motor Fuel Tax	20,668	12,394	10,378	9,146	13,544	11,245	11,827	11,283	14,702	10,047
Refunds of Fees Credited to Motor Vehicle Commission Fund	-	-	-	-	3	-	18	3	2	4
Refunds-Overpayment and Errors of the Workers' Compensation Fund	232	338	15	22	143	411	251	52	267	309
Refunds-Federal and Other Funds	-	-	4	2	-	2	6	-	-	-
Refunds-Debt Offset	888	911	1,037	580	1,075	1,110	561	1,164	1,042	907
Debt Offset Tax Credits	287	145	194	141	96	13	69	82	146	69
Refunds of Specialty Plates	-	-	-	-	-	-	-	-	-	5
Rolling Stock Tax Credit	500	-	-	-	-	194	-	-	-	-
Distribution of Emblem Use Fee	21	17	19	19	26	20	1	1	1	1
Total Program Specific Distributions	$ 2,044,908	$ 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

Fund Descriptions

Fiscal Year Ended June 30, 2025

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.

STATE FUND DESCRIPTIONS

General Revenue Fund (Fund 0101):
Established in Section 33.543, RSMo, 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):
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 also receives private donations and grants as well as any appropriation by the General Assembly. The Missouri Office of Homeland Security uses this fund for antiterrorism activities.

Aviation Trust Fund (Fund 0952):
Established under Section 155.090, RSMo, authorized by Section 155.080, RSMo, to collect a 9 cents 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):
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):
Established by Section 209.015, RSMo, and used by the Department of Health and Senior Services to education the public on eye disease and blindness awareness. Per Section 301.020, RSMo, an applicant may donate $1 dollar to the fund when they register their motor vehicle. Per Section 302.171, RSMo, an applicant may donate $1 or more to the fund when they apply for or renew their driver license.

Boll Weevil Suppression and Eradication (Fund 0823):
Established under Section 263,537, RSMo, 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):
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.

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):
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):
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. Pursuant to Section 193.265 also gets $5 of $14 fee for death record. And $5 of $15 fee for a copy of birth, marriage, divisor, or fetal death record. The Fund also receives contributions from individuals requesting "Children Trust Fund" license plates, as authorized by Section 301.463, RSMo, and contributions of $2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo. 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):
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):
Authorized by Section 313.842, RSMo, Money comes from the Gaming Commission giving a portion of the $2 fee charged for each person embarking on a gambling boat. The fund establishes the 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):
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):
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 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. $68 for the conviction of a Class A or B felony
B. $46 for the conviction of a Class C or D felony
C. $10 for the conviction of various misdemeanors.

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):
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 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):
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):
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):
Authorized by Section 140.855, RSMo, serves as a conduit for intercepted vendor payments for distribution to the proper funds. The Department will intercept payment to state government vendors because the vendors owe delinquent taxes and fees to the Department.

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

DNA Profiling Analysis Fund (Fund 0772):
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):
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):
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 25 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):
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):
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):
Established by 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):
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):
Established and authorized by Section 313.822, RSMo, to receive 90 percent of the collections of a 21 percent tax on the adjusted gross gaming receipts of gambling boats. The remaining 10 percent of the collections is transferred to the home dock city or county.

Grade Crossing Safety Account Fund (Fund 0290):
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):
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 6 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):
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:
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):
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):
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, 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):
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):
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):
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):
Authorized by Section 59.319, RSMo, receives 25 percent of a $4 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):
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):
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):
Established in Section 476.777, RSMo, and authorized by Section 488.636, RSMo, receives a portion of a $2 surcharge collected by associate and circuit courts for each domestic relations petition filed. The Fund can receive gifts, contributions, grants, bequests and other aid from federal, private or other sources. The money in the Fund is used to help CASA programs with start-up funding.

Missouri Housing Trust Fund (Fund 0254):
Established in Section 215.034, RSMo, and authorized by Section 59.319, RSMo, to receive a $3 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):
Established and authorized by Section 59.319, RSMo, to receive 25 percent of a $4 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):
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):
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):
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):
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):
Established in Section 192.900, RSMo, and is authorized by Section 301.3084, RSMo, to receive a $25 contribution from an applicant requesting a “Breast Cancer Awareness” license plate. Money in the Fund is used to support breast cancer awareness activities conducted by the Department of Health and Senior Services.

Missouri State Coroners’ Training Fund (Fund 0846):
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):
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):
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):
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, 73 percent is disbursed to the State Road Fund (Fund 0320), 15 percent to Cities and 12 percent to Counties.

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):
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):
Established in Section 194.0297, RSMo, and authorized by Sections 301.020 and 302.171, RSMo, to receive monetary donations from motor vehicle registrants and drivers' license applicants. The Fund also receives contributions from individuals requesting contributions of $2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo. The Department of Health and Senior Services uses money from the Fund for implementation of organ donation awareness programs.

Parks Sales Tax Fund (Fund 0613):
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):
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):
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):
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):
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):
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):
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):
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.

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

Services to Victims Fund (Fund 0592):
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):
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):
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):
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):
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):
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):
Established and authorized by Section 226.200, RSMo. It is an account that receives collections derived from highway users as an 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):
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):
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):
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):
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):
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):
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):
Authorized by Section 3.142, RSMo, to receive money 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.

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):
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):
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):
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):
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):
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):
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.

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.

NON-STATE FUND DESCRIPTIONS

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 (Fund 8505):
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 or 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):
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.

Department Of Agriculture Non-State Fund (Fund 8506):
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):
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 Department 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 receives funds collected from individuals with child support obligations and distributes those funds to the custodial parent.

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. Labeled the County Stock Insurance Tax fund, the Department distributes the collected insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

Integrated Tax System Split Payment (Fund 8512):
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):
Created and authorized by Section 190.420, RSMo, and further authorized by Sections 190.455, and 190.460, RSMo, receives fees assessed on subscribers of any communications 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 Department disburses the collections to local political subdivisions and the Missouri 911 Service Board.

MoDOT Non-State Fund (Fund 8508):
The Missouri Department of Transportation (MoDOT) Non-State Fund 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 8502):
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 also receives cash bonds from taxpayers as authorized by Sections 142.851 and 142.884, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

Motor Vehicle Local Sales Tax Fund (Fund 8501):
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 (Fund 8504):
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 (Fund 8500):
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 & 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, 2025

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source		Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:							
Agricultural Product Utilization Contributor Tax Credit Prog	$	662,736.31	6,108,628.94	6,693,692.80	77,672.45	cash	5,186,740.08
Animal Waste Treatment System Loan Program Fund		354,415.21	534,394.35	505,323.45	383,486.11	cash	367,935.40
Beginning Farmer Loan Program Fund		82,257.73	58,198.71	39,896.02	100,560.42	cash	126,886.33
Beginning Farmer Tax Deduction Program		-	12,356.51	573.18	11,783.33	cash	11,783.33
*Down Payment Loan Program		98,042.95	978,518.98	985,666.19	90,895.74	cash	2,857,283.26
*Family Farm Breeding Livestock Loan Program Fund		26,356.98	20,648.09	11,435.83	35,569.24	cash	35,569.24
MAESTRO (ARRA)		3,452.21	3.11	3,455.32	-	cash	-
*Meat Processing Facility Investment Tax Credit Act		75,062.31	19,595.95	17,331.74	77,326.52	cash	77,326.52
Value-Added Escrow		405,989.20	2,770.15	375,379.26	33,380.09	cash	33,380.09
*Value-Added Program Fund		144,404.52	22,223.94	135,266.75	31,361.71	cash	23,675.74
Show-Me Entrepreneurial Grants for Agriculture (SEGA)		1,109,108.38	7,519,283.45	8,263,159.03	365,232.80	cash	3,346,057.08
Urban Farm Investment Tax Credit Program		1,440.26	1,161.54	-	2,601.80	cash	2,601.80
Specialty Agricultural Crops Loan Program		-	-	-	-	cash	-
*Missouri State Fair Escrow Account		2,661,505.42	4,153,704.63	3,873,109.89	2,942,100.16	cash	2,942,100.16
ATTORNEY GENERAL'S OFFICE:							
Merchandising Practices Restitution Fund	$	340,700.63	944,105.73	726,206.56	558,599.80	checking account	558,599.80
DEPARTMENT OF CORRECTIONS:							
Inmate Account Fund	$	9,354,450.29	43,265,442.30	42,750,409.93	9,869,482.66	cash	9,869,482.66
DEPARTMENT OF ECONOMIC DEVELOPMENT:							
*Missouri Housing Development MHDC Fund	$	653,579,000.00	369,303,000.00	321,382,000.00	701,500,000.00	cash, investments, mortgages rec, accrued int, fixed assets, pre exp, other	3,333,548,000.00
SSBCI Investment Income 2.0 Program		22,648,371.21	190,987.54	14,220,955.79	8,618,402.96	cash	8,618,402.96
*Industrial Development and Reserve Fund		38,811,507.11	4,354,045.89	1,423,290.00	41,742,263.00	cash & equivalent	41,742,263.00
*Infrastructure Development Fund		82,004,563.66	6,847,679.34	5,656,735.00	83,195,508.00	cash & equivalent	83,195,508.00
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:							
Missouri FBLA Checking	$	223,719.17	1,408,948.11	1,312,978.15	319,689.13	checking account	319,689.13
Missouri FBLA Savings		5,608.52	1.48	-	5,610.00	savings account	5,610.00
Missouri - PBL Proffessional		7,812.89	-	-	7,812.89	checking account	7,812.89
Missouri FBLA Certificate of Deposit		27,746.94	55.46	-	27,802.40	CD	27,802.40
Missouri FBLA Certificate of Deposit		27,746.94	55.46	-	27,802.40	CD	27,802.40
Missouri FBLA Certificate of Deposit		57,072.25	1,706.45	-	58,778.70	CD	58,778.70
Missouri DECA		96,417.09	1,813,864.30	1,698,893.75	211,387.64	checking account	211,387.64

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source	Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
Missouri Collegiate DECA	13,625.30	28,589.19	21,430.00	20,784.49	checking account	207,748.49
Missouri Association FCCLA	88,798.33	442,532.62	454,110.55	77,220.40	checking account	77,220.40
Young Farmers	16,345.36	19,825.07	16,530.88	19,639.55	checking account	16,345.36
Young Farmers	11,202.32	13.73	-	11,216.05	checking account	11,202.32
Young Farmers	10,000.00	-	-	10,000.00	CD	10,000.00
Young Farmers	10,061.23	12.31	-	10,073.54	CD	10,061.23
Young Farmers	10,000.00	-	-	10,000.00	CD	10,000.00
Missouri FFA	6,951.40	12.12	-	6,963.52	CD	6,951.40
Missouri FFA	19,235.86	663.33	-	19,899.19	CD	19,235.86
Missouri FFA	12,357.34	180.51	-	12,537.85	CD	12,357.34
Missouri FFA	73,358.68	1,806.63	-	75,165.31	CD	73,358.68
Missouri FFA	4,762.83	66.46	-	4,829.29	CD	4,762.83
Missouri FFA	1,172.83	-	1,172.83	-	CD	-
Missouri FFA	109,024.08	490.56	-	109,514.64	CD	109,024.08
Missouri FFA	173,214.45	779.40	-	173,993.85	CD	173,214.45
Missouri FFA	376,714.09	1,035,108.23	989,863.90	421,958.42	checking account	376,714.09
Missouri FFA	315,756.08	75,747.89	74,580.43	316,923.54	IMMA	315,756.08
Missouri FFA	11,425.50	12,340.98	18,873.10	4,893.38	checking account	11,425.50
Missouri FFA	4,720.24	102,560.32	98,340.93	8,939.63	checking account	4,720.24
Missouri FFA	44,171.13	50,223.83	58,000.00	36,394.96	savings account	44,171.13
Missouri FFA	10,011.47	8,001.19	-	18,012.66	IMMA	10,011.47
Missouri FFA	58,932.02	167.65	50.00	59,049.67	IMMA	58,932.02
Missouri FFA	11,022.66	8,001.24	1,000.00	18,023.90	IMMA	11,022.66
Prof Ag Student PAS	7,135.70	2,149.98	651.34	8,634.34	checking account	7,135.70
Prof Ag Student PAS	3,815.66	1.91	-	3,817.57	savings account	3,815.66
Missouri HOSA	218,643.02	296,605.75	246,719.08	268,529.69	checking account	268,529.69
Missouri HOSA	51,630.87	208.47	-	51,839.34	CD	51,630.87
Missouri TSA	77,067.29	78,094.56	81,653.85	73,508.00	checking account	73,508.00
SkillsUSA Checking	520,543.66	413,638.21	626,351.63	307,830.24	checking account	307,830.24
SkillsUSA Central CD	26,276.71	78.66	-	26,355.37	CD	26,355.37
SkillsUSA Central CD	26,545.68	166.33	-	26,712.01	CD	26,712.01
SkillsUSA Central CD	36,891.20	236.85	-	37,128.05	CD	37,128.05
SkillsUSA CD	27,178.84	180.79	-	27,359.63	CD	27,359.63
MSD Trust Fund	994,089.07	1,517,274.17	108,219.40	2,403,143.84	investment	2,739,575.36
*MSD Student and Activity Fund	53,639.88	26,620.21	30,655.10	49,604.99	checking account	49,604.99
MSD ATU - Audiology Training Fund	156,200.76	82,802.83	152,204.07	86,799.52	checking account	156,200.76
MSB Trust fund	9,618,882.36	2,587,730.36	1,132,373.04	11,074,239.68	investment	19,518,688.50
MSB Activities Fund	46,641.95	117,779.31	108,914.74	55,506.52	checking account	55,506.52

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source		Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
MSB Student Fund		1,837.46	4,288.00	4,391.00	1,734.46	checking account	1,734.46
MSSD Trust Fund		7,459.91	642.75	262.84	7,839.82	investment	13,135.72
DEPARTMENT OF HIGHER EDUCATION:							
University of Central Missouri:							
*Current Unrestricted Funds	$	(67,705,230.47)	116,204,172.29	128,877,442.04	(80,378,500.22)	cash & invest, rec, accrd invest, inv, pre exp, MOSERS	122,588,380.19
*Current Restricted Fund		1,971,878.80	36,451,112.45	13,585,752.75	24,837,238.50	cash & investment, rec, pre exp, CWIP	32,306,943.72
*Auxiliary Services Designated		47,592,184.53	34,850,536.32	28,523,540.05	53,919,180.80	cash & investment, rec, inv, pre exp	55,899,013.36
*Loan Funds - Restricted Fund		1,137,204.48	696,182.00	56,153.00	1,777,233.48	cash & investment, student loan rec	1,434,457.22
*Unexpended Plant Restricted Fund		5,778,102.23	3,935,652.29	1,546,050.33	8,167,704.19	cash & invest, rec, CWIP	9,075,291.45
Harris-Stowe State University:							
Current Funds - Unrestricted							
Tuition and Student Fees	$	2,120,007.00	10,253,563.00	12,059,298.00	314,272.00	cash & equivalents & rec	314,272.00
Other Revenues		89,116.00	1,355,329.00	1,344,994.00	99,451.00	cash & equivalents & rec	99,451.00
Current Funds - Restricted							
Federal Grants		(37,434.00)	12,847,624.00	12,809,328.00	862.00	cash & receivables	862.00
Other Gifts, Grants, and Contracts		76,787.00	4,995,209.00	4,998,808.00	73,188.00	cash & equivalents & rec	73,188.00
Auxiliary Enterprises		(2,087,298.00)	5,645,784.00	6,274,252.00	(2,715,766.00)	cash & investments	(2,715,766.00)
Loan Fund		37,533.00	-	1,000.00	36,533.00	cash & receivables	36,533.00
Endowment		923,625.00	47,178.00	-	970,803.00	cash & receivables	970,803.00
*Plant		25,722,158.00	2,471,272.00	1,249,256.00	26,944,174.00	cash, invest, fixed assets	26,944,174.00
Lincoln University:							
*General Fund	$	25,379,555.43	39,225,958.99	38,464,394.09	26,141,120.33	cash, TI, rec, inv, pre exp	28,475,530.29
*Auxiliary Services		5,188,628.95	6,943,052.79	6,116,916.25	6,014,765.49	cash, TI, rec	6,033,531.45
*Agency Fund		3,119,822.20	56,666,044.14	63,191,247.40	(3,405,381.06)	cash, rec	99,562,932.88
*Plant Fund		96,018,649.41	7,557,438.53	16,736,417.09	86,839,670.85	cash, TI,eq, CWIP, Bldg	105,845,310.86
*Endowment Fund		2,800,742.44	102,013.99	-	2,902,756.43	cash, TI	3,300,469.22

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source		Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
Missouri Southern State University:							
*Assets	$	57,910,683.00	65,952,264.00	42,038,612.65	81,824,334.35	cash & equiv, rec, inv, CD, pre exp, capital assets, right-to-use assets, subscription assets, lease rec, other assets	218,316,296.00
Northwest Missouri State University:							
Current Fund:							
*General Operating	$	22,381,340.00	83,858,543.00	75,769,035.00	30,470,848.00	cash, inventory, rec	38,586,593.00
*Designated		45,522,665.00	6,837,484.00	4,745,896.00	47,614,253.00	cash, inventory, rec	47,849,731.00
*Auxiliary Enterprises		1,921,186.00	21,718,337.00	21,383,632.00	2,255,891.00	cash, inventory, rec	7,504,479.00
*Restricted		312,920.00	19,572,754.00	19,572,754.00	312,920.00	cash, rec	4,025,813.00
*Loan Fund		382,519.00	16,497.00	186,529.00	212,487.00	cash, rec	213,311.00
Plant Fund:							
*Unexpended Plant		(99,050,606.00)	60,000.00	750,000.00	(99,740,606.00)	cash, rec	28,051,657.00
*Renewals and Replacements		34,916,018.00	12,214,251.00	38,376,108.00	8,754,161.00	cash, rec	17,394,717.00
*Debt Service		9,766,018.00	3,959,943.00	-	13,725,961.00	cash, investments, rec	10,477,372.00
*Investment in Plant		116,047,894.00	4,490,538.00	869,496.00	119,668,936.00	fixed assets less depreciation	140,734,475.00
Southeast Missouri State University:							
*Current Fund	$	(23,619,793.50)	276,314,034.97	275,621,549.44	(22,927,307.97)	cash, inv, rec, invent & pre exp, deferred outflows	143,971,245.18
Loan Fund		466,112.51	87,576.70	58,220.65	495,468.56	cash, accts pay, net return	1,025,921.33
Endowment and Similar Funds		2,328,469.64	-	-	2,328,469.64	cash & receivables	2,328,469.64
*Plant Fund		268,726,097.69	79,595,133.32	71,978,005.21	276,343,255.80	cash, rec, bond issue cost, capital & deferred outflows	440,836,805.15
*Agency Fund		76,995.26	3,428,833.92	3,450,650.44	995,074.96	cash & deferred outflows	1,525,752.27
Missouri State University:							
General Opertating Fund	$	77,986,649.00	130,905,878.00	149,201,541.00	59,690,985.00	cash & equivalents	94,874,667.00
Undesignated Operating		5,051,307.00	1,069,443.00	-	6,102,750.00	cash & equivalents	8,497,043.00
Designated Operating		6,844,982.00	12,528.00	-	6,857,510.00	cash & equivalents	6,857,510.00
Designated Fund		67,449,218.00	59,067,619.00	60,539,201.00	65,977,636.00	cash & equivalents	67,535,596.00
OPEB/GASB Accounts		(286,628,845.00)	(11,968,290.00)	-	(298,597,135.00)	cash & equivalents	79,843,211.00
Auxiliary Fund		177,218,819.00	63,256,659.00	70,518,622.00	169,956,855.00	cash & equivalents	258,849,260.00
Restricted and Loan Fund		495,230.00	32,885,313.00	32,895,164.00	485,379.00	cash & equivalents	1,524,968.00
Plant Fund		314,689,786.00	27,250,961.00	43,161,915.00	298,778,832.00	cash & equivalents	469,962,464.00
West Plains Fund (All Funds Except OPEB/GASB)		33,493,295.00	11,664,708.00	12,157,605.00	33,000,398.00	cash & equivalents	36,533,236.00

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source		Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
West Plains Fund - OPEB/GASB		(13,005,573.00)	-	524,185.00	(13,529,758.00)	cash & equivalents	3,749,054.00
Truman State University							
Current Funds - Unrestricted	$	30,877,162.00	60,557,847.00	58,273,168.00	33,161,841.00	cash, inventories, inv, ect	46,444,616.00
Current Funds - Restricted		3,114,763.00	17,156,089.00	16,948,200.00	3,322,653.00	cash & receivables	1,865,490.00
Plant Fund		211,300,160.63	5,766,573.00	2,721,245.00	214,345,488.00	cash, inv, fixed assets, CWIP	203,442,001.00
University of Missouri:							
Unrestricted Current Funds	$	(6,892,273.00)	4,153,149.00	4,360,022.00	(7,099,146.00)	cash, investments, rec, inv	2,930,531.00
Restricted Funds		249,196.00	790,426.00	763,985.00	275,637.00	cash, investments, rec, inv	371,984.00
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:							
Unemployment Compensation Fund	$	1,120,196,471.32	910,540,004.32	841,907,550.50	1,188,828,925.14	cash	1,188,828,925.14
DEPARTMENT OF MENTAL HEALTH:							
Albany Regional Center	$	63,158.10	163,018.53	179,628.30	46,548.33	concentrated bank acct	46,548.00
Bellefontaine Habilitation Center		301,184.47	1,876,178.13	1,865,435.59	311,927.00	concentrated bank acct	311,927.01
Center for Behavioral Medicine		8,683.90	109,390.17	107,111.63	10,962.44	concentrated bank acct	10,962.44
Central Missouri Regional Center		597,900.31	1,831,116.44	2,212,244.13	216,772.62	concentrated bank acct	216,772.62
Fulton State Hospital		981,375.43	1,738,032.46	1,540,726.35	1,178,681.54	concentrated bank acct	1,178,681.54
Hannibal Regional Center		91,591.07	187,701.66	251,565.95	27,726.78	concentrated bank acct	27,726.78
Hawthorn Children's Psychiatric Hospital		22,753.83	20,633.95	13,544.13	29,843.65	concentrated bank acct	29,843.65
Higginsville Habilitation Center		204,397.67	635,984.45	641,518.46	198,863.66	concentrated bank acct	198,863.66
Joplin Regional Center		141,054.10	914,608.80	955,178.39	100,484.51	concentrated bank acct	100,484.51
Kansas City Regional Center		849,617.77	5,568,385.30	5,684,880.15	733,122.92	concentrated bank acct	733,122.92
Kirksville Regional Center		14,644.50	1,588.00	1,918.00	14,314.50	concentrated bank acct	14,314.50
Northwest Community Services		217,345.67	1,773,798.57	1,766,799.41	224,344.83	concentrated bank acct	224,344.83
Northwest Mo. Psychiatric Rehabilitation Center		112,483.59	408,436.89	395,706.19	125,214.29	concentrated bank acct	125,214.29
Poplar Bluff Regional Center		160,197.02	673,014.42	742,163.32	91,048.12	concentrated bank acct	91,048.12
Rolla Regional Center		249,676.53	786,727.59	912,415.85	123,988.27	concentrated bank acct	123,988.27
Sikeston Regional Center		34,515.64	32,575.91	46,611.84	20,479.71	concentrated bank acct	20,479.71
Southeast Mo. Mental Health		566,281.49	1,008,105.50	945,643.12	628,743.87	concentrated bank acct	628,743.87
Southeast Mo. Residential Services		187,945.85	838,098.48	760,012.32	266,032.01	concentrated bank acct	266,032.01
Southwest Community Services		65,623.76	567,161.07	561,874.99	70,909.84	concentrated bank acct	70,909.84
Southwest Mo. Mental Health		15,686.20	78,107.39	32,348.59	61,445.00	concentrated bank acct	61,445.00
Springfield Regional Center		140,793.43	781,238.29	817,250.29	104,781.43	concentrated bank acct	104,781.43
St. Louis Developmental Dis. Treatment Center		235,520.09	1,657,783.00	1,630,830.58	262,472.51	concentrated bank acct	262,472.51
St. Louis Regional Center		266,954.73	1,827,864.25	1,905,700.65	189,118.33	concentrated bank acct	189,118.33

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source		Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
St. Louis Forensic Treatment Center		724,309.91	1,137,312.66	1,162,705.87	698,916.70	concentrated bank acct	698,916.70
SLFTC Donated Stock		7,572.83	490.74	252.90	8,048.51	shares	8,048.51
DEPARTMENT OF NATURAL RESOURCES:							
Division of State Parks-Maintenance Resource	$	346,878.48	641,673.83	780,871.77	207,680.54	cash	207,680.54
OFFICE OF ADMINISTRATION:							
Commuter Benefits Refund Account	$	-	-	-	-	cash/ checking	-
State of MO Cafeteria Plan Account		19,295.14	331,517.89	327,215.82	23,597.21	cash/ checking	23,597.21
Trustee Earnings Tax Account		155,151.06	2,349,545.50	2,346,274.93	158,421.63	cash/ checking	158,421.63
Missouri Savings Bond Account		22.09	18,491.56	18,513.65	-	cash/ checking	-
Old Age Survivors Disability and Health Insurance Trust Fund		8,574.80	419,262,318.08	419,264,332.62	6,560.26	cash/ checking	6,560.26
Missouri Consolidated Health Care Plan:							
Member Premium Contributions-State Employees		233,634,213.00	125,604,502.00	-	359,238,715.00	revenue	359,238,715.00
Investment Income		34,610,730.00	35,926,134.00	-	70,536,864.00	revenue	70,536,864.00
Member Premium-Public Entities		20,788,547.00	12,336,363.00	-	33,124,910.00	revenue	33,124,910.00
Rebates		247,218,805.00	185,294,939.00	-	432,513,744.00	revenue	432,513,744.00
DEPARTMENT OF PUBLIC SAFETY:							
Mo. Veterans' Home, Cape Girardeau:							
Residents Cash Fund	$	54,245.54	94,342.99	100,398.37	48,190.16	checking account	48,260.16
Mo. Veterans' Home, Mexico:							
Residents Cash Fund		61,767.67	105,050.78	108,871.94	57,946.51	checking account	57,946.51
Mo. Veterans' Home, Mt. Vernon:							
Residents Cash Fund		46,530.66	2,131,879.68	2,091,723.38	86,686.96	interest bearing checking acct	86,686.96
SSA Representative Payee Account		36,671.04	14,761.29	4,235.67	47,196.66	interest bearing checking acct	47,196.66
Mo. Veterans' Home, St. James:							
Residents Cash Fund		22,580.70	1,566,596.27	1,560,372.55	28,804.42	interest bearing checking acct	28,804.42
Mo. Veterans' Home, St. Louis:							
Residents Cash Fund		124,869.74	371,635.46	344,760.16	151,745.04	checking account	151,750.04
Mo. Veterans' Home, Warrensburg:							
Residents Cash Fund		33,830.07	69,829.15	65,831.27	37,827.95	checking account	37,827.95
Mo. Veterans' Home, Cameron:							
Residents Cash Fund		41,622.37	1,870,356.51	1,871,737.35	40,241.53	checking account	40,241.53
RETIREMENT SYSTEMS:							
Mo. State Employees Retirement System	$	8,798,645,184.00	1,655,947,968.00	1,100,551,241.00	9,354,041,911.00	cash, rec, investments & capital assets	11,813,610,671.00

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source	Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
Judicial Plan	196,573,541.00	65,891,362.00	51,288,358.00	211,176,545.00	cash, rec, investments & capital assets	267,554,106.00
Mo. State Employees Life and LTD Insurance Program	416,113.00	37,081,109.00	36,915,064.00	582,158.00	cash, rec, investments & capital assets	5,006,635.00
DEPARTMENT OF SOCIAL SERVICES:						
Langsford House - Trust Fund	$ 6,366.91	3,389.12	9,668.91	87.12	checking account	87.12
Northwest Regional Youth Center - Trust Fund	13,507.10	7,031.22	17,318.10	3,220.22	checking account	3,220.22
Riverbend Treatment Center - Trust Fund	8,496.82	9,405.19	5,917.24	11,984.77	checking account	11,984.77
Watkins Mill Park Camp - Trust Fund	1,700.10	6,664.22	6,663.91	1,700.41	checking account	1,700.41
Waverly Regional Youth Services - Trust Fund	5,511.48	16,874.19	9,784.16	12,601.51	checking account	12,601.51
Camp Avery Park Camp - Trust Fund	74.73	-	-	74.73	checking account	74.73
**Fulton Treatment Center - Trust Fund	408.83	-	60.00	348.83	checking account	348.83
Rosa Parks Center - Trust Fund	59.50	-	59.50	-	checking account	-
Motgomery City Youth Center - Trust Fund	434.36	-	-	434.36	checking account	434.36
Girardot Center for Youth and Families - Trust Fund	2,131.16	6,233.41	7,420.43	944.14	checking account	944.14
Sierra Osage Treatment Center - Trust Fund	4,967.63	11,042.02	15,642.42	367.23	checking account	367.23
Southeast Regional Office - Imprest Fund	-	-	-	-	checking account	-
WE Sears Youth Center - Trust Fund	2,978.79	15,258.51	14,124.29	4,113.01	checking account	4,113.01
Datema House - Trust Fund	-	423.13	389.06	34.07	checking account	34.07
Gentry Residential Treatment Center - Trust Fund	10.86	17.80	17.80	10.86	checking account	10.86
Mt Vernon Treatment Center - Trust Fund	8.70	593.51	593.51	8.70	checking account	8.70
Rich Hill Youth Development Center - Trust Fund	-	-	-	-	checking account	-
Wilson Creek - Trust Fund	-	584.99	584.99	-	checking account	-
Bissell Hall (MO Hills) - Trust Fund	-	-	-	-	checking account	-
**Ft. Bellefontaine (MO Hills) - Trust Fund	31.21	-	-	31.21	checking account	31.21
Hillsboro Treatment Center - Trust Fund	-	-	-	-	checking account	-
**Hogan Street Regional Youth Center - Trust Fund	13,761.54	7,005.06	13,746.54	7,020.06	checking account	7,020.06
Lewis & Clark (MO Hills) - Trust Fund	-	-	-	-	checking account	-
Twin Rivers (MO Hills) - Trust Fund	110.79	-	-	110.79	checking account	110.79
DEPARTMENT OF TRANSPORTATION:						
Local Fund	$ 43,782,535.33	24,468,358.27	27,512,545.87	40,738,347.73	cash	40,738,347.73
MoDOT and MSHP Medical and Life Insurance	34,633,464.00	156,652,392.00	162,685,314.00	28,600,542.00	cash, investments, acc int, rec	47,998,330.00
Mo Highway and Transportation Com Self Insurance	12,381,594.00	25,156,848.00	32,693,356.00	4,845,086.00	cash,investments, us sec-escrow, acc int	106,263,716.00
Mo Transportation Finance Corp	120,224,105.00	3,340,755.00	89,685.00	123,475,175.00	cash, investments, loan & int rec, acc int	123,481,342.00

MISSOURI DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2025

Name of Fund or Source		Balance June 30, 2024	Receipts	Expenditures	Balance June 30, 2025 (a)	Type of Asset (b)	Asset Value
Motor Carrier Services		4,523,044.74	242,485,621.63	242,171,331.71	4,837,334.66	cash, investments, rec	4,837,334.66
TOTAL NON-APPROPRIATED FUNDS	$	12,909,437,474	5,709,656,449	4,706,937,941	13,913,078,144		20,894,927,309.45

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2025, 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 2025 Financial and Statistical Report.

* June 30, 2024 balance updated per information received from the agency due to their formal audit being performed after submission of said information.

(b) TI - Temporary Investments
IMMA - Insured Money Management Account
Bldg - Buildings
Rec - Accounts Receivable
Eq - Equipment
Inv - Inventories
CD - Certificate of Deposit
CS - Common Stock
Acc Int - Account Interest
CWIP - Construction Work In Progress
Pre Exp - Prepaid Expenses
Int - Interest

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