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Missouri State Auditor

Review of Article X,
Sections 16 Through 24,
Constitution of Missouri
Year Ended June 30, 2024

Report No. 2025-040

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auditor.mo.gov



Scott Fitzpatrick
Missouri State Auditor

CITIZENS SUMMARY

Conclusions in the review of Article X, Sections 16 through 24

Background

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

Section 18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

A 1996 amendment added Section 18(e) to the Hancock Amendment, which imposes an additional revenue limit on tax and fee increases. Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million, adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of total state revenue for the second fiscal year prior to the general assembly's action, whichever is less.

Fiscal Year 2024 Conclusions

For the year ended June 30, 2024, no refunds are due to taxpayers. Total state revenue was approximately \$4.9 billion under the refund threshold. This revenue limit has not been exceeded since the year ended June 30, 1999.

For the year ended June 30, 2024, the Office of Administration, Division of Budget and Planning determined that based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, as a result of general assembly legislative actions, net taxes and fees are projected to decrease by a total of \$199.5 million, which is under the tax and fee increase revenue limit of \$144.4 million. The projected net decrease does not include 5 bills for which the Section 18(e) fiscal impact could not be projected. Actual compliance with the Section 18(e) revenue limit is determined by measuring the aggregate actual new annual revenues produced in the first fiscal year each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

Because of the nature of this audit, no rating is provided.

Review of Article X, Sections 16 Through 24, Constitution of Missouri

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SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, Governor
and
Members of the General Assembly
and
Kenneth J. Zellers, Commissioner
Office of Administration
Jefferson City, Missouri

We have conducted a review of revenues of the state of Missouri for the year ended June 30, 2024, and the application to those revenues of Article X, Sections 16 through 24, Missouri Constitution, more commonly referred to as the Hancock Amendment (included as an Appendix). We previously reported on revenues of the state for the years ended June 30, 1982 through 2023. The amendment, which was adopted by the voters of Missouri on November 4, 1980, limits the growth of state revenues collected in any fiscal year. The objectives of this review were to:

1. Evaluate the formulas to calculate the state's revenue limits.
2. Determine the specific items included in total state revenue.
3. Verify the accuracy of the revenue limit computations and compare the limits to total state revenue and projected tax and fee increases from legislative actions.
4. Review the state's overall compliance with the provisions of the amendment.

Our review included only the application of the revenue limit to state revenues and, accordingly, did not include a review of the effects of the amendment on any local governmental unit.

Our methodology to accomplish these objectives included discussions with personnel of the Office of Administration, Division of Budget and Planning, inspecting relevant records and reports compiled by that office, and reviewing data and reports from the statewide accounting system.

The Executive Summary and the Background and Methodology present our comments and conclusions concerning the state's overall compliance with the provisions of Article X, Sections 16 through 24, Missouri Constitution.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being large and prominent.

Scott Fitzpatrick
State Auditor

Review of Article X, Sections 16 Through 24, Constitution of Missouri Executive Summary

Executive Summary

The amendment, commonly referred to as the Hancock Amendment, limits annual state revenues, and tax and fee increases, and requires refunds to taxpayers if revenue or tax increases exceed prescribed limits.

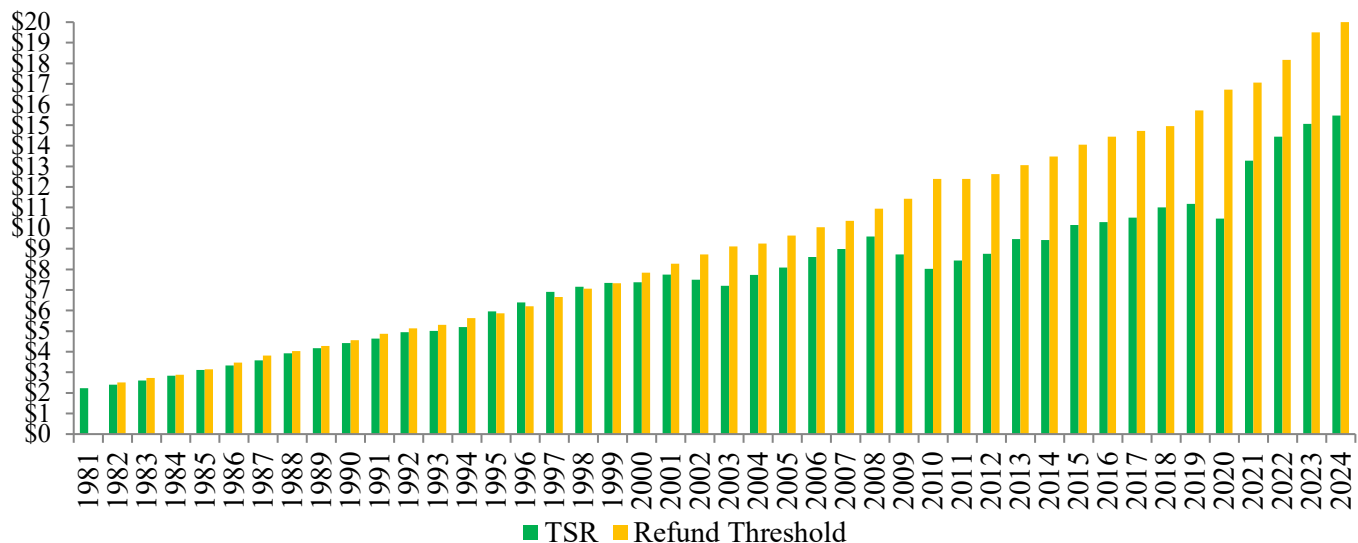
For the year ended June 30, 2024, no refunds are due to taxpayers. Total state revenue (TSR) was approximately \$4.9 billion under the refund threshold. In addition, the tax and fee increase limit for fiscal year 2024 was \$144.4 million, while net taxes and fees are projected to decrease by a total of \$199.5 million, primarily due to tax cuts enacted by the legislature.¹

Total State Revenue (TSR) Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires no greater portion of Missourians' personal income (MPI) be used in any future year to fund state government than was the case in fiscal year 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues. Figure 1 shows TSR for fiscal year 1981 to 2024, and the Hancock Amendment refund threshold from fiscal year 1982 to 2024.

Since TSR was below the refund threshold by approximately \$4.9 billion in fiscal year 2024, no refund is required. The TSR refund threshold limit has not been exceeded since fiscal year 1999. Over the last 5 years, the amount of TSR under the refund threshold has ranged from \$3.7 billion to \$6.3 billion.

Figure 1: Total State Revenue compared to Hancock Amendment refund threshold, fiscal years 1982 to 2024, dollars in billions



Source: This chart was prepared using the Office of Administration, Division of Budget and Planning's analysis of TSR prepared using data from the Statewide Advantage for Missouri (SAM II) system.

¹ When fully implemented, Senate Bills 727 and 872, Second Regular Session, 102nd General Assembly (2024), are estimated to reduce state revenue by approximately \$75 million and \$100 million, respectively.

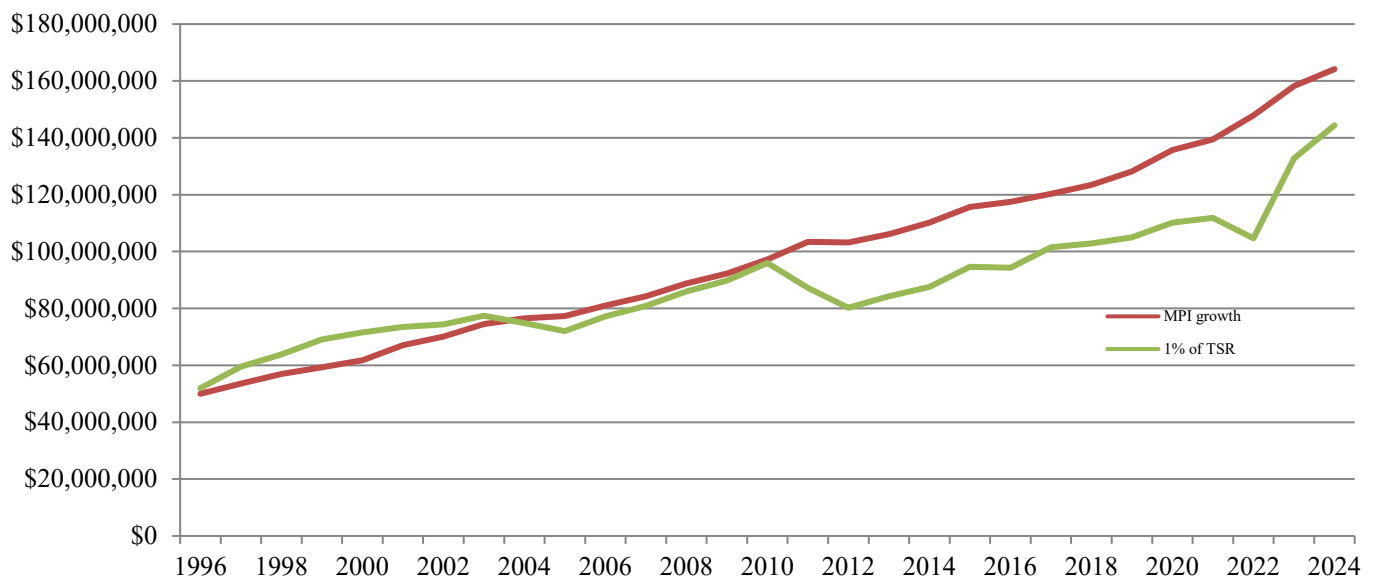


Review of Article X, Sections 16 through 24, Constitution of Missouri Executive Summary

Tax and fee increases Section 18(e)

Section 18(e) of the Hancock Amendment states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million, adjusted annually by the percentage change in Missouri personal income (MPI) for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less. See additional information on page 8. Figure 2 shows the historical calculation of the tax and fee increase limit. For fiscal year 2024, this tax and fee increase limit was determined to be \$144.4 million.

Figure 2: Section 18(e) Tax and Fee Limit Calculation, Fiscal Year 1996 through 2024; Missourians' personal income each year compared to 1 percent of Total State Revenue for the second fiscal year prior (fiscal years 1994 to 2022).



Source: Missouri personal income (MPI) data was obtained from the federal Bureau of Economic Analysis, while TSR data was obtained from the Office of Administration, Division of Budget and Planning's analysis prepared using data from the Statewide Advantage for Missouri (SAM II) system.

For the year ended June 30, 2024, the Office of Administration, Division of Budget and Planning (OA-BP) determined based on fiscal notes prepared for each bill, net taxes and fees are projected to decrease by a total of \$199.5 million, which is under the tax and fee increase revenue limit of \$144.4 million. The projected net decrease does not include 5 bills for which the Section 18(e) fiscal impact could not be projected.

Actual compliance with the Section 18(e) revenue limit is determined by measuring the aggregate actual new annual revenues produced in the first fiscal year each tax and fee increase and decrease is fully effective. Since Section 18(e) was added to the Hancock Amendment in 1996, the 2016 legislative session was the only year the limit has been projected to be exceeded.

Review of Article X, Sections 16 Through 24, Constitution of Missouri

Background and Methodology

On November 4, 1980, the voters of Missouri passed Constitutional Amendment No. 5, which added Article X, Sections 16 through 24 to the Constitution of Missouri. The amendment is commonly referred to as the Hancock Amendment.

This review addresses the components of the amendment that relate to state revenues, primarily the requirements outlined in Section 18(a-d) which limit annual state revenues and Section 18(e) which limits tax and fee increases.

Total State Revenue Section 18(a-d)

Section 18(a-d) of the Hancock Amendment requires annual total state revenue limits. The amendment limits the amount of personal income that may be used to fund state government to no greater than the portion used to do so in 1981, except as authorized by a vote of the people. The amendment provides for taxpayer refunds of excess revenues.

The Office of Administration, Division of Budget and Planning (OA-BP) calculates annual total state revenue (TSR), revenue limits, refund thresholds, and refund amounts.

Calculation

The following table summarizes the calculated TSR, revenue limits, refund thresholds, and refund calculations for the 5 years ended June 30, 2024.

| | Year Ended June 30, | | | | |
|------------------------------------|---------------------|-------------|-------------|-------------|-------------|
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| | (in millions) | | | | |
| TOTAL STATE REVENUE (TSR) | | | | | |
| Total revenues | \$ 31,217.74 | 34,300.73 | 40,708.88 | 42,614.08 | 42,729.91 |
| Less excluded revenue | (19,503.80) | (19,505.91) | (24,938.31) | (25,950.64) | (25,657.70) |
| Less expenditure refunds | (1,313.26) | (1,536.58) | (1,384.82) | (1,649.01) | (1,667.38) |
| Add refundable tax credits | 62.86 | 24.05 | 54.61 | 39.90 | 63.83 |
| TSR | \$ 10,463.54 | 13,282.29 | 14,440.36 | 15,054.33 | 15,468.66 |
| Missouri personal income (MPI) | \$ 292,512.85 | 298,619.75 | 318,019.08 | 341,253.93 | 357,194.75 |
| Base year ratio (BYR) | x 0.056395 | 0.056395 | 0.056395 | 0.056395 | 0.056395 |
| Base limit | 16,496.26 | 16,840.66 | 17,934.69 | 19,245.02 | 20,144.00 |
| Judicial article amendment | 57.23 | 58.16 | 58.70 | 64.20 | 68.16 |
| Revenue limit | 16,553.49 | 16,898.82 | 17,993.39 | 19,309.22 | 20,212.16 |
| 1 percent adjustment | 165.54 | 168.99 | 179.93 | 193.09 | 202.12 |
| Refund threshold | \$ 16,719.03 | 17,067.81 | 18,173.32 | 19,502.31 | 20,414.28 |
| TSR | \$ 10,463.54 | 13,282.29 | 14,440.36 | 15,054.33 | 15,468.66 |
| Less refund threshold | 16,719.03 | 17,067.81 | 18,173.32 | 19,502.31 | 20,414.28 |
| Over (under) threshold | (6,255.49) | (3,785.52) | (3,732.96) | (4,447.98) | (4,945.62) |
| 1 percent adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refund | \$ 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Review of Article X, Sections 16 Through 24, Constitution of Missouri Background and Methodology

The calculation shows for the year ended June 30, 2024, TSR was approximately \$4.9 billion under the refund threshold. As a result, no refund is due for the year ended June 30, 2024. This revenue limit has not been exceeded since the year ended June 30, 1999.

Revenue limit formula

The OA-BP calculated the 1981 base year ratio of personal income to TSR as 5.6 percent, and uses this ratio to calculate the annual revenue limit.

Section 18(a) establishes the revenue limit formula as follows:

$$\begin{array}{lcl} \text{Revenue limit} & \text{Total state revenue (TSR)} & \text{The greater of MPI in the} \\ \text{for fiscal year} & \text{in FY 1981} & \text{calendar year (CY) prior} \\ \text{(FY) 20XX} = & \frac{\text{CY 1979 Missouri}}{\text{personal income (MPI)}} \times & \text{to the CY in which} \\ & & \text{appropriations are made} \\ & & \text{for FY 20XX or Average} \\ & & \text{MPI for 3 CYs preceding} \\ & & \text{FY 20XX.} \end{array}$$

The formula is composed of two principal parts. The first part of the formula, the base year ratio (BYR), is as follows:

$$\frac{\text{TSR in FY 1981}}{\text{CY 1979 MPI}}$$

The application of this ratio to the second part of the formula (future years' MPI) sets the revenue limit to ensure no greater portion of a future year's personal income will be used to fund state government than was the case at the time of passage of the amendment.

The MPI amounts used in the formula for the base year and subsequent years are reported by the U.S. Department of Commerce (DOC). The OA-BP uses the MPI first officially published by the DOC after the close of the calendar year to calculate the revenue limit for the applicable fiscal year. The OA-BP does not adjust the MPI used in the BYR or the second part of the formula for subsequent adjustments to the MPI by the DOC. Section 17(2) refers to ". . . total income . . . as defined and officially reported by" the DOC. Even though the amendment does not specifically refer to such adjustments, this wording suggests the revenue limit should be recalculated each time the MPI is adjusted by the DOC. For example, the BYR would be adjusted whenever the CY 1979 MPI is adjusted by the DOC. The use of the initial reporting of MPI provides at least two benefits. First, by having a consistent and unchanging BYR, the state can more easily plan and make appropriate adjustments to stay under the revenue limit. Second, if the initial MPI is subsequently adjusted, retroactive refunds are a possibility. That is, an adjustment to MPI for any prior year (including the base year) could reduce the revenue limit for a prior year below that year's TSR, providing a refund where one previously was not due. Therefore, we find this approach reasonable if it is followed consistently.



Review of Article X, Sections 16 Through 24,
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Background and Methodology

The BYR was calculated by the OA-BP as follows (dollar amounts are in millions):

$$\frac{\$ 2,232.204096}{\$ 39,581.0} = .05639584891$$

In its calculations of the revenue limit, the OA-BP rounded the BYR to .056395. To determine the revenue limit for the fiscal year, this amount is multiplied by the MPI in the calendar year preceding the calendar year in which appropriations were made for the fiscal year or the average MPI for the 3 calendar years preceding the fiscal year. For the fiscal year 2024 revenue limit calculation, the OA-BP used the CY 2022 MPI which was greater than the average MPI for the preceding 3 calendar years.

Adjustments

Section 18(d) provides the revenue limit may be adjusted, "[i]f responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, . . . provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such a change."

The OA-BP has adjusted the revenue limit for the transfer of deputy circuit clerks from the county payroll to the state payroll under Section 483.245, RSMo, effective on July 1, 1981. In *Kelly v. Hanson*, 959 S.W.2d 107 (Mo. banc 1997), the Supreme Court of Missouri held that this adjustment to the revenue limit is appropriate.

Refund threshold

Section 18(b) allows the state to exceed the revenue limit by less than 1 percent before a refund is due. Therefore, to determine the point at which the refund provision takes effect (the refund threshold) the revenue limit is adjusted upward by 1 percent. However, should TSR exceed the refund threshold, all revenues in excess of the revenue limit are subject to refund.

TSR

An integral part in applying the provisions of the amendment to state revenues is to determine what constitutes TSR. The amendment does not specify the methodology to be used to determine TSR. Consequently, procedures to calculate TSR have been established and certain decisions as to items that would be either included or excluded have been made, except for items ruled on by the Attorney General or the Missouri courts.

TSR includes all revenues recorded in the Statewide Accounting System for Missouri (SAM II) and receipted by the state treasurer, which may only be withdrawn pursuant to an appropriation or which stand appropriated by the Constitution of Missouri. Various funds not in the state treasury are not included in TSR. These funds include university local funds; Department of



Review of Article X, Sections 16 Through 24, Constitution of Missouri Background and Methodology

Revenue local sales and use tax fund collections; various funds held in trust for inmates, patients, etc.; and funds of various quasi-governmental agencies such as the Board of Public Buildings, the Housing Development Commission, the Higher Education Loan Authority, the Health and Educational Facilities Authority, and the state's retirement and other employee benefit plans. The Hancock Amendment states the composition of TSR is, "defined in the budget message of the governor for fiscal year 1980-81." The funds described above were not addressed in the governor's budget message for that year since the funds were not in the state treasury and not appropriated. Thus, it is reasonable to conclude these funds should not be included in TSR.

From the revenue amounts obtained from SAM II, 8 funds are entirely excluded and 29 types of revenues are excluded to arrive at TSR, as defined in Section 17(1). These excluded funds and revenue types, and other exclusions and limits considered to arrive at TSR are described at Appendix B. A detailed schedule of SAM II revenue, adjustments for excluded funds and revenue types and other exclusions and limits, and resulting TSR for the 5 years ended June 30, 2024, is shown at Appendix A.

Tax and Fee Increases Section 18(e)

A 1996 amendment added Section 18(e) to the Hancock Amendment, which imposes an additional revenue limit on tax and fee increases.

Section 18(e) states the general assembly shall not increase taxes or fees in any fiscal year, without voter approval, that in total produce new annual revenues greater than \$50 million, adjusted annually by the percentage change in the personal income of Missouri for the second previous year, or 1 percent of TSR for the second fiscal year prior to the general assembly's action, whichever is less. Sections 18(e) and 23 provide any taxpayer can bring suit in a court of law to enforce the provisions of the Hancock Amendment.

The OA-BP calculates the limits and monitors new legislation for tax and fee increases and decreases for each legislative session.

Calculation

The following table summarizes the OA-BP's annual projected net increases/decreases from legislative actions based on fiscal notes prepared for each bill by the Committee on Legislative Research - Oversight Division, calculated revenue limits, and projected amounts over/under revenue limits for the 5 years ended June 30, 2024.



Review of Article X, Sections 16 Through 24,
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Background and Methodology

| | | Year Ended June 30, | | | | |
|-------------------------------------|----|-------------------------|-----------------------|--------------------------|---------------------------|---------------------------|
| | | 2020 | 2021 | 2022 | 2023* | 2024 |
| LEGISLATIVE ACTIONS** | | | | | | |
| Net tax and fee increases/decreases | \$ | At least (5,685,865) | Up to 24,546,218 | At least (44,744,303) | At least (773,175,219) | At least (199,488,983) |
| REVENUE LIMIT | | | | | | |
| By MPI growth | \$ | 135,719,930 | 139,411,513 | 147,929,556 | 158,284,625 | 164,156,984 |
| By 1 percent of TSR | \$ | 110,135,745 | 111,820,254 | 104,635,404 | 132,822,877 | 144,403,585 |
| Revenue limit (lesser amount) | \$ | 110,135,745 | 111,820,254 | 104,635,404 | 132,822,877 | 144,403,585 |
| DIFFERENCE | | | | | | |
| Over (under) limit | \$ | N/A | Up to (82,274,036) | N/A | N/A | N/A |

* Includes the projected increases/decrease from 2 bills passed during the fiscal year 2022 1st extraordinary legislative session.

** Legislative action amounts do not include bills for which Section 18(e) fiscal impact could not be projected.

N/A For fiscal years 2020 and 2022 through 2024, the projections showed a net decrease in taxes and fees.

For the year ended June 30, 2024, the OA-BP determined based on fiscal notes prepared for each bill by the Oversight Division, as a result of general assembly legislative actions, net taxes and fees could decrease by a total of \$199.5 million, which is under the tax and fee increase revenue limit of \$144.4 million. As noted in the Legislative actions section, the projected net decrease does not include 5 bills for which the Section 18(e) fiscal impact could not be projected. As noted in the Compliance section, actual compliance can be determined after each bill is fully effective. The 2016 legislative session was the only year the limit has been projected to be exceeded.

Revenue limit formula

Section 18(e) establishes the revenue limit as the lesser of (1) \$50 million adjusted annually by the percentage change in MPI for the second previous year, or (2) 1 percent of TSR for the second fiscal year prior to the legislative session.

For fiscal year 2024, the OA-BP calculated the MPI growth limit at \$164.2 million by multiplying the fiscal year 2023 MPI growth limit (\$158.3 million) by the percentage change in the MPI for fiscal year 2022 (3.71 percent). The OA-BP calculated the TSR limit at \$144.4 million by multiplying the fiscal year 2022 TSR (\$14.4 billion) by 1 percent. The revenue limit was established at the lesser of these amounts, or the TSR limit of \$144.4 million.

Legislative actions

After each legislative session, OA-BP personnel prepare a spreadsheet to quantify the potential fiscal impact of tax and fee increases and decreases from legislation enacted during the session. In accordance with Section 18(e), the OA-BP includes each House Bill and Senate Bill truly agreed and finally



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passed during the session, except bills vetoed by the governor and not overridden by the general assembly, and the estimated fiscal impact amount.

The OA-BP determines estimated Section 18(e) fiscal impact amounts by compiling information and amounts in fiscal notes for each bill. The fiscal notes are prepared by the Oversight Division with input from state agencies and local political subdivisions. In accordance with Section 18(e), the OA-BP compiles an amount for the first fiscal year the bill is fully effective. For most bills with Section 18(e) fiscal impact, the OA-BP determines an increase or decrease amount based on information in the fiscal note. For some bills, the fiscal note indicates the fiscal impact is "unknown." Accordingly, the OA-BP lists "unknown," rather than a dollar amount, in the legislative actions spreadsheet for these bills. OA-BP personnel indicated they did not attempt to develop a more precise estimate for this calculation because in some cases, it is not possible to quantify the potential impact of the legislation. The legislative actions spreadsheet contains a net total tax and fee increase/decrease for all bills combined. That information is compared to the calculated revenue limit to determine potential Section 18(e) compliance. The netting of the tax and fee increases and decreases is reasonable and in compliance with the amendment language.

The OA-BP legislative actions spreadsheet for the fiscal year 2024 included 28 bills, 12 of which the OA-BP determined had potential Section 18(e) fiscal impact. For 5 of these bills, the Section 18(e) fiscal impact could not be projected.

Compliance

Section 18(e)(4) provides compliance with Section 18(e) shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year each individual tax or fee change is fully effective. For the fiscal year 2024 legislative session, actual compliance can be measured after each 2024 legislative session bill is fully effective.

Section 18(e)(5) provides any taxpayer or statewide elected official may bring action under Section 23 of the Hancock Amendment to enforce compliance with the provisions of Section 18(e). For actions brought by any statewide elected official, the Missouri Supreme Court has original jurisdiction. In such enforcement actions, the court will invalidate the taxes and fees that should have received a public vote. The court will order remedies in the amount of excess revenues collected, such as refunds or reductions in future taxes and/or fees.

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

| Revenue Source Code | SAM II Revenues | Year Ended June 30, | | | | |
|---------------------------|--|---------------------|---------------|---------------|---------------|---------------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| 1001 | Sales and use tax | \$ 2,273,584,127 | 2,424,264,621 | 2,742,803,435 | 2,940,429,452 | 3,180,605,616 |
| 1003 | (8) Parks sales and use tax | 49,203,710 | 53,504,858 | 59,371,983 | 63,913,459 | 68,548,887 |
| 1005 | (7) Soil and water sales and use tax | 49,203,732 | 53,504,880 | 59,371,998 | 63,913,175 | 68,548,916 |
| 1007 | General revenue reimbursements - local sales and use tax | 2,941,220 | 3,257,697 | 4,215,470 | 4,429,223 | 4,528,390 |
| 1009 | (24) Motor vehicle sales tax - Amendment 3 | 317,211,336 | 394,495,234 | 356,604,383 | 390,742,080 | 402,214,498 |
| 1009 | Motor vehicle sales tax | 5,721,295 | 4,902,146 | 8,660,017 | 7,881,784 | 8,161,792 |
| 1011 | (16) Conservation sales and use tax | 123,010,768 | 133,764,426 | 148,433,000 | 159,908,628 | 170,578,762 |
| 1013 | (2) Proposition C sales and use tax | 966,614,685 | 1,049,142,733 | 1,168,462,074 | 1,257,577,473 | 1,349,949,424 |
| 1015 | Sales and use taxes paid under protest | 616,557 | (9,172) | (17,533) | (1,422) | - |
| 1016 | (26) Suspense holding | (290,022) | 2,382,243 | (2,488,697) | (175,327) | 88,237 |
| 1022 | Individual income tax | 6,958,777,570 | 8,930,181,581 | 9,985,344,133 | 9,996,963,029 | 9,060,726,332 |
| 1026 | Corporate income tax | 464,568,224 | 798,041,088 | 908,671,615 | 1,058,839,758 | 1,050,710,284 |
| 1030 | Pass through entity tax | - | - | - | 4,730 | 746,421,200 |
| 1033 | County foreign insurance tax | 293,622,191 | 303,722,106 | 301,546,691 | 351,806,280 | 394,094,587 |
| 1037 | Worker's compensation insurance tax | 17,217,104 | 16,846,189 | 17,783,855 | 23,625,600 | 28,138,452 |
| 1039 | Worker's compensation insurance tax - second injury | 96,723,338 | 79,869,463 | 87,746,682 | 74,423,947 | 58,253,471 |
| 1041 | Excess lines of insurance tax | 39,047,573 | 47,503,916 | 58,842,298 | 66,624,949 | 71,226,212 |
| 1049 | Heavy beer tax | 7,241,823 | 7,538,239 | 7,306,914 | 7,198,812 | 6,860,660 |
| 1051 | Light beer tax | - | - | 19 | - | - |
| 1053 | Liquor tax | 27,653,139 | 32,128,355 | 33,584,957 | 34,106,823 | 36,651,757 |
| 1055 | Wine tax | 6,104,996 | 6,650,263 | 6,301,467 | 5,780,715 | 5,516,778 |
| 1056 | (27) Recreational marijuana tax | - | - | - | 17,338,766 | 67,913,887 |
| 1057 | Cigarette tax | 72,998,919 | 72,200,590 | 67,995,264 | 63,622,252 | 58,328,787 |
| 1058 | (F) Medical Marijuana Tax | - | 2,004,425 | 11,655,657 | 15,966,948 | 8,840,293 |
| 1059 | Tobacco product tax | 23,761,321 | 27,216,892 | 28,115,948 | 28,582,471 | 29,563,125 |
| 1060 | (24) Motor vehicle fuel tax - Amendment 3 | 148,586,796 | 149,830,153 | 177,004,492 | 216,459,418 | 247,792,263 |
| 1060 | (3) Motor vehicle fuel tax | 167,296,817 | 168,604,482 | 175,076,680 | 171,312,079 | 170,800,834 |
| 1060 | Motor vehicle fuel tax | 402,542,183 | 390,302,899 | 459,402,644 | 517,480,478 | 619,865,913 |
| 1062 | (24) Special fuel non-gas tax - Amendment 3 | 97,140 | 113,723 | 136,320 | 127,058 | 100,673 |
| 1062 | Special fuel non-gas tax | 937,972 | 466,070 | 491,197 | 236,767 | 34,562 |
| 1064 | Aviation fuel tax | 239,227 | 230,868 | 244,211 | 266,558 | 201,308 |
| 1070 | Corporation franchise tax | (1,439,144) | 69,548 | - | - | - |
| 1073 | Estate tax | 7,648 | 2,854 | - | - | - |
| 1074 | (12) Bingo tax | 1,389,953 | 901,050 | 1,370,782 | 1,445,122 | 1,438,393 |
| 1076 | (13) Gaming commission gross receipts tax | 258,699,167 | 325,963,707 | 359,721,128 | 362,354,603 | 355,062,249 |
| 1080 | Real and personal property tax | 33,198,922 | 34,929,745 | 31,255,359 | 38,427,026 | 40,737,661 |
| 1082 | Delinquent real and personal property tax | 3,326,289 | 2,487,967 | 8,335,748 | 3,338,974 | 5,397,789 |
| 1084 | Hazardous waste fees | 3,561,818 | 2,490,394 | 3,244,394 | 3,438,766 | 3,389,160 |
| 1086 | Miscellaneous taxes protested | - | 420 | - | - | - |
| 1087 | DOR Warrant intercept | - | 110 | - | - | - |
| 1088 | Nursing facility reimbursement allowance | 18,048,831 | 16,798,968 | 16,769,688 | 16,103,873 | 15,926,892 |
| 1089 | Pharmacy reimbursement allowance | 30,235,797 | 103,900,606 | 46,964,705 | 30,032,295 | 33,855,533 |
| 1090 | Federal reimbursement allowance | 25,829,333 | 57,567,593 | 40,801,514 | 74,492,348 | 86,116,416 |
| 1093 | Athletic events tax | 94,096 | 34,347 | 357,690 | 269,753 | 341,071 |
| 1094 | Ambulance service reimbursement allowance | 9,078,330 | 2,175,594 | 125,000 | 12,847,616 | 10,284,910 |
| 1095 | Surcharges | - | - | - | 125,630 | 134,840 |
| 1096 | Special taxes and assessments | - | - | 14,369 | - | - |
| 1097 | Agency collected sales taxes | 196,342 | 157,333 | 240,165 | 256,238 | 229,613 |
| 1099 | Other taxes | 90,345 | 46,032 | 72,278 | 4,441,939 | 4,516,804 |
| 1100 | Professional licenses or permits | 27,178,359 | 34,755,697 | 30,550,009 | 40,476,544 | 35,347,529 |
| 1102 | Recreational licenses or permits | 6,784,840 | 9,842,929 | 8,693,191 | 9,045,742 | 9,436,982 |
| 1104 | ATV license or permit | - | 6 | - | 1 | 1 |
| 1106 | (24) Motor vehicle licenses or permits - Amendment 3 | 56,436,342 | 63,920,471 | 58,734,704 | 59,407,471 | 53,862,781 |
| 1106 | Motor vehicle licenses or permits | 139,370,508 | 154,736,154 | 138,347,905 | 151,587,800 | 139,471,069 |
| 1108 | (24) Interstate transportation licenses or permits - Amendment 3 | 26,124,273 | 29,160,709 | 30,955,821 | 31,827,934 | 31,657,931 |
| 1108 | Interstate transportation licenses or permits | 57,737,550 | 64,291,482 | 68,129,818 | 70,148,911 | 69,704,885 |
| 1110 | (24) Driver's licenses or permits - Amendment 3 | 6,657,090 | 8,157,049 | 7,479,036 | 6,611,967 | 7,412,000 |
| 1110 | Driver's licenses or permits | 6,014,869 | 7,653,870 | 7,014,758 | 6,635,859 | 7,286,051 |
| 1112 | Land reclamation commission permits | 790,000 | 791,266 | 836,060 | 828,141 | 844,289 |
| 1114 | Salesman licenses or permits | 1,337,635 | 1,939,489 | 1,389,100 | 1,026,600 | 963,350 |
| 1116 | Vehicle and boat manufacturer and dealer licenses | 1,309,795 | 446,625 | 1,168,723 | 438,403 | 1,023,257 |
| 1118 | Liquor licenses or permits | 4,656,836 | 6,508,676 | 6,127,476 | 6,296,376 | 6,324,759 |
| 1120 | Gaming commission licenses | 2,124,411 | 1,349,845 | 1,395,280 | 1,453,565 | 1,745,671 |
| 1121 | Fantasy sports licenses | - | 10,000 | 10,000 | 10,000 | 13,000 |
| 1124 | Motor carrier licenses | 2,203,274 | 2,525,392 | 2,366,851 | 2,365,350 | 2,366,206 |
| 1126 | Hunting and fishing licenses and commission permits | 33,422,911 | 39,515,434 | 39,368,206 | 39,939,845 | 41,629,173 |
| 1127 | Hunting and fishing special tags | 1,122,249 | 1,687,249 | 1,509,584 | 1,484,603 | 1,576,627 |

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

| Revenue Source | | Year Ended June 30, | | | | |
|----------------|---|---------------------|------------|------------|------------|------------|
| Code | SAM II Revenues | 2020 | 2021 | 2022 | 2023 | 2024 |
| 1128 | Hazardous waste transporter licenses | 333,280 | 344,604 | 327,122 | 380,500 | 357,621 |
| 1130 | Water pollution control permits | 5,382,151 | 5,464,355 | 6,201,296 | 5,448,441 | 5,433,359 |
| 1132 | (24) Overdimension/overweight permits - Amendment 3 | 11,350,602 | 11,813,438 | 10,973,589 | 11,098,094 | 11,433,952 |
| 1134 | Merchant licenses | 1,640,099 | 1,869,604 | 1,932,278 | 2,088,583 | 1,889,497 |
| 1136 | Tobacco licenses | 24,500 | 24,100 | 27,900 | 30,200 | 31,500 |
| 1138 | Temporary licenses | 950 | 1,125 | 750 | 300 | 125 |
| 1140 | Duplicate plates | 1,385,099 | 1,532,660 | 1,493,551 | 1,511,652 | 1,466,644 |
| 1142 | Duplicate driver license | 1,389,134 | 1,422,231 | 1,428,304 | 1,535,726 | 1,486,220 |
| 1149 | (24) Other licenses and permits - Amendment 3 | 1,484,353 | 964,092 | 1,114,824 | 1,554,084 | 903,913 |
| 1149 | Other licenses and permits | 4,801,659 | 5,247,293 | 5,548,098 | 5,680,548 | 5,722,347 |
| 1150 | Lobbyist registration fees | 10,400 | 9,793 | 9,610 | 9,490 | 9,580 |
| 1152 | Motorboat fees | 13,670,726 | 17,981,893 | 16,287,136 | 16,253,394 | 15,389,556 |
| 1154 | Narcotics and dangerous drugs fees | 955,580 | 980,919 | 974,871 | 1,043,749 | 1,034,754 |
| 1156 | Occupational boards exam fees - individual exam fees | 134,359 | 141,651 | 159,466 | 158,882 | 117,449 |
| 1157 | Motor vehicle dealer administration fee | - | - | 7,938,485 | 18,260,223 | 23,225,428 |
| 1160 | (24) Non-motor fuel decal fees - Amendment 3 | 508,895 | 585,417 | 817,443 | 1,309,192 | 2,038,556 |
| 1162 | Filing fees | 20,189,821 | 21,402,706 | 22,952,885 | 23,939,111 | 22,202,687 |
| 1163 | Certifying/authenticating fees | 135,822 | 534,169 | 127,302 | 120,930 | 53,181 |
| 1164 | Transfer fees | 27,948 | 32,764 | 27,164 | 26,024 | 28,304 |
| 1165 | Service contract registration fee | 146,000 | 165,100 | 176,183 | 178,400 | 185,999 |
| 1169 | Other registration fees | 13,260,705 | 13,899,303 | 15,192,331 | 15,860,505 | 16,103,740 |
| 1172 | (13) Fantasy sports operation fees | 3,041 | 489,056 | 370,534 | 788,865 | 131,035 |
| 1174 | Asbestos fees | 602,184 | 584,427 | 562,457 | 603,395 | 606,397 |
| 1176 | Egg license fees | 32,195 | 33,448 | 30,797 | 34,075 | 17,603 |
| 1178 | Milk control fees | 99,705 | 161,277 | 14,234 | 98,183 | 134,924 |
| 1180 | Home health care license fees | 107,000 | 104,300 | 94,201 | 87,580 | 85,815 |
| 1182 | Nursing home license fees | 135,614 | 146,255 | 146,744 | 144,665 | 144,154 |
| 1184 | Title V emissions fees | 5,453,259 | 5,436,432 | 6,136,238 | 6,135,756 | 5,407,204 |
| 1185 | Emission fees/non Title V facilities | 387,493 | 412,678 | 445,978 | 478,290 | 470,954 |
| 1186 | Boarding home license fees | 753,796 | 730,562 | 746,457 | 736,700 | 724,137 |
| 1188 | Public utilities fees | 17,978,489 | 19,056,119 | 18,441,565 | 21,612,467 | 23,944,172 |
| 1190 | Hospital license fees | 86,204 | 85,287 | 80,193 | 84,459 | 85,501 |
| 1192 | Grain warehouse license fees | 65,197 | 63,006 | 61,855 | 60,449 | 60,598 |
| 1194 | Missouri primacy fees | 4,915,365 | 5,087,776 | 5,389,613 | 9,245,728 | 11,457,161 |
| 1198 | Transport load fees | 16,000,429 | 15,960,933 | 16,180,936 | 16,524,639 | 15,827,685 |
| 1200 | Storage tank registration fees | 184,515 | 188,680 | 65,505 | 51,645 | 167,380 |
| 1202 | Tourist cabin permit fees | 185,113 | 173,773 | 186,372 | 189,754 | 220,984 |
| 1206 | Solid waste disposal fees | 13,216,184 | 14,678,651 | 14,090,832 | 13,993,163 | 14,732,725 |
| 1208 | New tire fees | 2,464,829 | 2,007,200 | 3,033,999 | 2,785,012 | 2,596,794 |
| 1209 | Battery fee | 757,492 | 842,282 | 864,578 | 850,550 | 933,236 |
| 1210 | Ground water protection fees | 618,465 | 723,767 | 870,824 | 941,290 | 911,005 |
| 1211 | (F) Radioactive waste transport fee - Fund 606 | - | (460) | - | - | - |
| 1211 | Radioactive waste transport fee | 134,000 | 102,723 | 181,275 | 132,675 | 144,350 |
| 1214 | Insurance regulatory fees, renewals and purchasing groups | 4,149,606 | 5,078,514 | 5,721,623 | 6,306,198 | 6,902,186 |
| 1216 | Air conservation commission permit fees | 427,288 | 490,432 | 499,616 | 632,219 | 540,694 |
| 1218 | Bingo license fees | 25,470 | 20,435 | 22,280 | 23,995 | 27,715 |
| 1220 | Lab fees | 8,132,137 | 8,368,059 | 8,773,440 | 8,895,952 | 9,207,312 |
| 1221 | (F) Medical marijuana fee | 21,338,720 | 11,887,562 | 14,187,428 | 9,599,367 | 2,051,380 |
| 1222 | Program administration fees | 1,469,038 | 1,345,568 | 1,843,707 | 1,564,187 | 2,508,114 |
| 1223 | Confined animal feed operation indemnity fees | 4 | (4) | - | - | - |
| 1224 | Railroad assessments | 961,401 | 1,142,510 | 1,207,401 | 1,125,296 | 1,238,849 |
| 1225 | Recreational marijuana fee | - | - | - | 4,862,658 | 10,777,481 |
| 1227 | Enhanced vehicle emission inspection fees | 2,130,635 | 2,296,152 | 2,148,194 | 2,085,097 | 2,060,953 |
| 1233 | Grain warehouse inspection fees | 2,744,214 | 3,499,957 | 3,434,471 | 3,103,913 | 3,615,119 |
| 1235 | Milk inspection fees | 1,187,174 | 1,110,594 | 1,019,326 | 957,808 | 904,422 |
| 1237 | Ice cream products inspection fees | 33,495 | 32,165 | 23,405 | 1,815 | - |
| 1239 | Mine inspection fees | 57,187 | 62,248 | 63,407 | 50,340 | 99,050 |
| 1241 | Mobile home and recreational vehicle inspection fees | 515,323 | 511,831 | 572,712 | 878,816 | 1,064,966 |
| 1243 | Oil inspection fees | 3,395,340 | 3,315,819 | 3,345,867 | 3,255,460 | 3,083,674 |
| 1244 | Oil and gas resources fees | 54,391 | 45,031 | 47,749 | 57,171 | 51,066 |
| 1249 | Other inspection fees | 2,363,875 | 2,796,839 | 2,703,961 | 2,995,280 | 3,434,793 |
| 1250 | (F) Collection fees | - | - | 2,091 | 80 | (80) |
| 1250 | Collection fees | 37,972,021 | 39,649,517 | 45,394,252 | 49,645,980 | 53,304,504 |
| 1251 | Bankruptcy collections | - | - | - | 50 | - |
| 1252 | (13) Admission fees - riverboat gambling | 28,187,377 | 27,563,139 | 29,761,613 | 28,886,032 | 28,027,992 |
| 1252 | Admission fees | 1,419,259 | 161,026 | 1,497,847 | 1,650,719 | 1,708,675 |
| 1254 | State auditor fees | 112,585 | 226,896 | 157,166 | 110,029 | 117,570 |

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

| Revenue Source Code | SAM II Revenues | Year Ended June 30, | | | | |
|---------------------------|--|---------------------|-------------|-------------|-------------|-------------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| 1260 | Grade crossing safety fees | 1,482,791 | 1,430,492 | 1,312,524 | 1,360,565 | 1,306,056 |
| 1262 | Loan administration fees | 7,097,738 | 6,759,655 | 6,255,154 | 6,287,038 | 6,068,994 |
| 1263 | Contract fees | 3,549,414 | 4,109,736 | 4,431,349 | 6,262,675 | 7,756,744 |
| 1264 | Court fees | 29,055,384 | 25,832,244 | 28,173,785 | 29,630,000 | 30,400,210 |
| 1266 | Financial institutions examination fees | 11,517,987 | 11,638,758 | 11,845,682 | 13,623,486 | 15,018,336 |
| 1268 | Consumer finance license fees | 1,102,280 | 1,227,654 | 983,711 | 1,078,393 | 1,124,475 |
| 1270 | Transcript fees | 94,058 | 79,817 | 115,479 | 103,625 | 121,612 |
| 1274 | Marketing development fees | 24,324 | 19,931 | 29,769 | 27,077 | 15,172 |
| 1276 | Miscellaneous insurance fees | 96,800 | 104,500 | 99,230 | 98,950 | 88,110 |
| 1278 | Gaming commission administrative income | - | - | - | - | 603 |
| 1279 | (A) Lottery commission fees - Fund 682 | 219,215 | 371,094 | 285,605 | 284,815 | 294,885 |
| 1280 | Motor vehicle inspection sticker fees | 3,056,030 | 2,997,570 | 2,749,600 | 2,823,274 | 2,836,448 |
| 1282 | Logo sign advertising fees | 6,389,140 | 3,750,058 | 5,480,220 | 6,596,739 | 5,365,636 |
| 1284 | Public defender fees | 306,031 | 359,942 | 238,285 | 215,818 | 189,444 |
| 1286 | Witness fees | 5,303 | 2,646 | 4,039 | 2,981 | 4,036 |
| 1288 | County recorders fees | 6,466,030 | 8,198,495 | 6,842,333 | 7,506,125 | 5,725,136 |
| 1290 | Training or conference fees | 69,970 | 37,420 | 83,724 | 135,308 | 145,460 |
| 1294 | Electronic monitoring fee | 31,481 | 44,384 | 26,656 | 17,289 | 13,765 |
| 1295 | Intervention fees | 8,305,511 | 9,464,786 | 8,226,120 | 7,763,768 | 7,661,842 |
| 1298 | Substance abuse offender program fees | 3,925,288 | 3,861,043 | 3,844,675 | 3,947,593 | 3,920,101 |
| 1302 | Criminal records check fees | 12,403,646 | 11,505,047 | 13,171,052 | 13,994,757 | 13,303,814 |
| 1303 | (C) Other fees - Fund 881 | (300) | - | - | - | - |
| 1303 | Other fees | 12,381,456 | 11,513,924 | 13,082,027 | 13,135,719 | 15,613,716 |
| 1305 | (4) Bond sales proceeds | 201,000,000 | - | 160,287,560 | 500,000,000 | 390,204,140 |
| 1306 | Proceeds from capital leases | 40,313 | 53,735 | 13,438 | - | - |
| 1307 | Other debt proceeds | 1 | - | - | 867 | 25,000 |
| 1310 | Land sales | 18,414,336 | 1,819,489 | 2,290,349 | 1,853,382 | 1,374,892 |
| 1312 | Sales of natural resources products | 2,205,514 | 3,093,372 | 3,942,171 | 4,178,369 | 3,700,692 |
| 1314 | Sales of agriculture products | 1,696,429 | 1,878,195 | 1,746,394 | 2,052,642 | 1,924,995 |
| 1316 | Manufactured product sales | 8,787,837 | 5,061,799 | 5,119,576 | 6,181,295 | 5,346,114 |
| 1318 | Information sales | 2,568,638 | 2,364,612 | 1,696,308 | 1,610,236 | 1,678,588 |
| 1320 | Souvenir sales | 736,500 | 714,420 | 865,653 | 883,671 | 875,899 |
| 1322 | (22) Surplus property sales - state - Fund 710 | 1,679,375 | 2,227,537 | 2,861,776 | 2,227,383 | 2,854,746 |
| 1322 | Surplus property sales - state | 1,329,370 | 2,359,771 | 1,864,122 | 2,705,304 | 3,545,461 |
| 1324 | Surplus property sales - federal | 1,158,166 | 1,025,877 | 870,004 | 1,052,716 | 1,078,942 |
| 1328 | Sales of fixed assets - control | 10,798,936 | 9,586,445 | 12,042,379 | 11,249,820 | 13,716,165 |
| 1330 | Vital records sales | 1,057,257 | 1,357,874 | 1,594,703 | 1,340,759 | 1,301,907 |
| 1332 | (A) Lottery ticket sales - Fund 682 | 519,018,965 | 637,654,846 | 609,016,229 | 641,461,245 | 633,544,889 |
| 1334 | Cafeteria sales | 496,004 | 362,526 | 414,146 | 436,426 | 522,632 |
| 1335 | Canteen sales | 26,954,394 | 28,714,625 | 29,665,433 | 26,353,083 | 25,892,710 |
| 1338 | Other sales | 138,412 | 154,125 | 239,397 | 250,289 | 181,806 |
| 1342 | Supply sales | 65 | 17 | 10 | - | - |
| 1401 | Land rentals/leases | 30,530 | 34,836 | 38,491 | 35,401 | 32,851 |
| 1403 | State facilities rentals/leases | 877,478 | 780,069 | 852,870 | 894,159 | 1,025,624 |
| 1404 | Parking rentals/leases | 9,465 | 3,233 | 5,172 | 5,650 | 16,473 |
| 1405 | Concessions and recreational rentals/leases | 2,814,895 | 2,940,421 | 3,340,148 | 3,362,328 | 3,744,732 |
| 1407 | Housing/building rentals/leases | 249,542 | 247,536 | 247,893 | 269,410 | 266,848 |
| 1409 | Other leases and rentals | 1,457,662 | 1,060,698 | 1,261,428 | 1,690,829 | 1,243,640 |
| 1414 | (1) Medicare | 3,888,551 | 5,827,589 | 6,315,971 | 5,861,283 | 5,505,285 |
| 1418 | (1) Medicaid | 70,575,382 | 66,692,768 | 69,001,746 | 74,463,977 | 87,720,897 |
| 1420 | (1) Medicaid - community based | 433,514,434 | 453,616,181 | 444,948,931 | 491,902,586 | 614,846,697 |
| 1422 | Private payments | 3,740,570 | 3,956,374 | 3,967,626 | 3,821,202 | 3,634,889 |
| 1424 | Insurance payments | 243,638 | 224,022 | 119,831 | 111,712 | 9,942 |
| 1426 | Other payments | 809,271 | 800,500 | 732,034 | 949,518 | 996,273 |
| 1434 | Institutional support fees | - | 1,700 | - | - | - |
| 1436 | Room and care | 21,135,047 | 16,140,932 | 13,346,138 | 13,769,496 | 16,740,583 |
| 1442 | Mail/freight services | - | 45 | - | - | - |
| 1446 | Printing service | 157,764 | 89,045 | 140,321 | 107,633 | 89,403 |
| 1448 | Computer services | 608,402 | 779,931 | 646,732 | 627,622 | 411,992 |
| 1450 | Administration services | 4,868 | 7,062 | 3,772 | 2,635 | 4,159 |
| 1501 | Private donations | 4,255,415 | 6,354,874 | 3,974,683 | 6,276,723 | 3,017,005 |
| 1502 | Other governmental entity donations | 4,750,000 | 4,394,450 | 6,000,000 | 6,040,005 | 6,000,575 |
| 1507 | (1) NASAO (airport inspections) | 24,700 | 24,700 | 24,760 | 21,550 | 23,100 |
| 1509 | (1) US Department of Commerce | - | - | - | 13,949,196 | 20,277,561 |
| 1510 | (1) US Department of Agriculture | 503,611,906 | 674,692,911 | 838,266,725 | 648,256,385 | 587,111,262 |
| 1512 | (1) US Department of Defense | 46,098,484 | 40,361,119 | 41,490,807 | 32,353,807 | 47,921,553 |
| 1513 | (1) US Department of Homeland Security | 2,854,295 | 2,233,367 | 2,424,837 | 2,965,486 | 2,733,359 |

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

| Revenue Source | | Year Ended June 30, | | | | |
|----------------|---|---------------------|---------------|----------------|----------------|----------------|
| Code | SAM II Revenues | 2020 | 2021 | 2022 | 2023 | 2024 |
| 1514 | (1) US Department of Housing and Urban Development | 35,620,200 | 59,242,773 | 63,475,486 | 53,111,629 | 76,821,561 |
| 1516 | (1) US Department of Interior | 36,897,228 | 33,895,420 | 36,224,502 | 41,695,116 | 59,689,273 |
| 1518 | (1) US Department of Justice | 45,873,125 | 57,199,125 | 55,774,030 | 55,143,306 | 32,614,467 |
| 1520 | (1) US Department of Labor | 102,964,876 | 137,768,876 | 116,064,454 | 109,470,899 | 100,813,700 |
| 1522 | (1) US Department of Education | 748,738,763 | 1,030,743,720 | 1,538,256,133 | 1,601,446,907 | 1,521,408,862 |
| 1522 | (C) US Department of Education - Fund 880 | 2,282,678 | 983,239 | - | 261,324 | - |
| 1522 | (C) US Department of Education - Fund 881 | 21,475,565 | 2,360,154 | - | 12,851,041 | - |
| 1524 | (1) US Department of Transportation | 1,029,971,801 | 1,348,590,993 | 999,716,885 | 1,243,229,608 | 1,492,957,405 |
| 1526 | (1) National Foundation for the Arts and Humanities | 3,653,394 | 4,274,019 | 6,741,115 | 5,760,707 | 4,281,519 |
| 1528 | (1) US Veterans Administration | 82,787,035 | 66,101,644 | 55,104,542 | 59,600,206 | 71,005,653 |
| 1529 | (1) US General Services Administration | 36,956 | 37,532 | 36,171 | 29,889 | 48,198 |
| 1530 | (1) US Environmental Protection Agency | 88,952,390 | 67,517,176 | 92,962,046 | 47,314,328 | 159,537,963 |
| 1532 | (1) US Department of Energy | 7,070,026 | 7,100,380 | 10,546,278 | 10,951,731 | 18,156,502 |
| 1534 | (1) Federal Emergency Management Agency | 71,343,933 | 230,030,786 | 197,013,434 | 154,638,249 | 220,506,008 |
| 1536 | (1) US Department of Health and Human Services | 9,103,810,671 | 9,665,372,089 | 11,602,241,728 | 14,713,594,957 | 13,859,271,269 |
| 1538 | (1) National/community services | 6,341,626 | 6,123,374 | 6,273,263 | 7,002,030 | 7,695,507 |
| 1540 | (1) US Social Security Administration | 48,828,172 | 49,313,469 | 49,742,174 | 55,654,287 | 61,154,099 |
| 1542 | (1) National Archives and Records | 5,943 | 11,310 | 2,750 | 3,479 | 13,044 |
| 1544 | (1) Elections Assistance Commission | 15,698,860 | 64,469 | 1,219,482 | 1,219,482 | 1,000,000 |
| 1546 | (1) US Department of Treasury | 2,083,701,914 | 457,369,819 | 3,199,511,432 | 261,455,320 | 47,656,021 |
| 1549 | (1) Miscellaneous federal revenues | 55,560,377 | 58,852,371 | 68,065,258 | 50,694,128 | 73,575,611 |
| 1551 | County mental health programs | 6,009,959 | 4,907,653 | 3,662,172 | 3,879,263 | 4,180,193 |
| 1557 | (1) American Recovery and Reinvestment Act | 7,191,849 | 9,882,134 | 12,150,890 | 357,053 | 636 |
| 1560 | (1) Federal pass-through grants | 25,152,950 | 15,279,018 | 17,352,574 | 16,669,148 | 15,584,179 |
| 1601 | (13) Time deposits interest - Fund 285 | 14,180 | 6,499 | 2,573 | 19,139 | 55,442 |
| 1601 | (12) Time deposits interest - Fund 289 | 539 | 200 | 37 | 142 | 79 |
| 1601 | (F) Time deposits interest - Fund 606 | 14,022 | 10,285 | 2,523 | 7,237 | 17,210 |
| 1601 | (16) Time deposits interest - Fund 609 | 61,738 | 38,061 | 11,305 | 36,945 | 75,861 |
| 1601 | (8) Time deposits interest - Fund 613 | 15,171 | 9,294 | 2,942 | 11,639 | 29,207 |
| 1601 | (7) Time deposits interest - Fund 614 | 22,227 | 11,944 | 3,481 | 13,534 | 30,614 |
| 1601 | (A) Time deposits interest - Fund 657 | 4,391 | 2,551 | 606 | 1,608 | 3,073 |
| 1601 | (A) Time deposits interest - Fund 682 | 35,751 | 24,577 | 7,047 | 8,182 | 16,541 |
| 1601 | (2) Time deposits interest - Fund 688 | 73,095 | 40,283 | 11,039 | 33,408 | 79,077 |
| 1601 | (C) Time deposits interest - Fund 880 | 14,603 | 5,849 | 1,543 | 5,188 | 10,558 |
| 1601 | (C) Time deposits interest - Fund 881 | 26,277 | 13,495 | 2,430 | 1,150 | 2,804 |
| 1601 | (B) Time deposits interest - Fund 905 | 4,201 | 2,796 | 644 | 1,614 | 3,973 |
| 1601 | (D) Time deposits interest - Fund 963 | 957 | 529 | 123 | 317 | 674 |
| 1601 | Time deposits interest | 3,091,459 | 2,953,507 | 1,110,295 | 4,763,563 | 12,170,020 |
| 1603 | (13) U.S./agency securities interest - Fund 285 | 196,929 | 42,929 | 83,403 | 1,048,183 | 2,357,842 |
| 1603 | (12) U.S./agency securities interest - Fund 289 | 7,042 | 1,377 | 730 | 7,491 | 3,236 |
| 1603 | (F) U.S./agency securities interest - Fund 606 | 177,982 | 69,000 | 68,318 | 417,063 | 718,127 |
| 1603 | (16) U.S./agency securities interest - Fund 609 | 876,107 | 267,980 | 317,372 | 2,097,134 | 3,203,990 |
| 1603 | (8) U.S./agency securities interest - Fund 613 | 237,304 | 71,017 | 83,768 | 656,505 | 1,247,117 |
| 1603 | (7) U.S./agency securities interest - Fund 614 | 332,166 | 89,182 | 99,915 | 755,520 | 1,303,356 |
| 1603 | (A) U.S./agency securities interest - Fund 657 | 60,127 | 17,018 | 15,735 | 92,531 | 128,921 |
| 1603 | (A) U.S./agency securities interest - Fund 682 | 482,139 | 164,149 | 154,606 | 484,520 | 689,591 |
| 1603 | (2) U.S./agency securities interest - Fund 688 | 1,591,597 | 440,144 | 303,452 | 1,975,792 | 3,479,076 |
| 1603 | (E) U.S./agency securities interest - Fund 727 | 3 | - | - | 2 | 3 |
| 1603 | (C) U.S./agency securities interest - Fund 880 | 198,575 | 39,493 | 44,147 | 289,281 | 442,775 |
| 1603 | (C) U.S./agency securities interest - Fund 881 | 354,692 | 90,010 | 52,017 | 82,437 | 120,450 |
| 1603 | (B) U.S./agency securities interest - Fund 905 | 56,561 | 18,775 | 16,750 | 92,544 | 168,253 |
| 1603 | (D) U.S./agency securities interest - Fund 963 | 15,722 | 6,577 | 6,468 | 21,581 | 31,981 |
| 1603 | U.S./agency securities interest | 73,174,480 | 34,213,613 | 43,612,876 | 316,073,346 | 532,301,317 |
| 1605 | Other investment interest | 1,250,000 | 2,600,000 | 735,000 | 1,600,000 | 1,650,000 |
| 1610 | Interest on loans | 6,921,579 | 42,472,890 | 1,523,228 | 669,105 | 734,970 |
| 1612 | (25) Interest - federal | 273 | - | - | - | - |
| 1614 | Interest on receivables | 3,452 | 4,528 | 4,288 | 19,891 | 29,832 |
| 1616 | Interest on settlements | 1,024,467 | 505 | 4,553 | 1,596 | 8,603 |
| 1618 | Other interest | 13,071 | 6,124 | 25,572 | 38,930 | 36,805 |
| 1621 | (C) Penalties - Fund 881 | 416 | 203 | 99 | 29 | - |
| 1621 | (F) Penalties - Fund 606 | - | - | 45,039 | 165,285 | 108,472 |
| 1621 | Penalties | 10,976,306 | 11,008,947 | 13,973,552 | 8,402,256 | 13,335,886 |
| 1622 | Penalties - control | - | 20,106 | - | - | - |
| 1624 | (A) Settlements - Fund 657 | - | 3,459 | - | - | 27,091 |
| 1624 | (C) Settlements - Fund 880 | - | - | - | 42 | - |
| 1624 | Settlements ¹ | 6,200,832 | 27,544,074 | 10,046,920 | 150,750,979 | 45,545,661 |

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

| Revenue Source Code | SAM II Revenues | Year Ended June 30, | | | | |
|---------------------------|---|---------------------|-------------|-------------|---------------|---------------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| 1626 | Court awards | 21,798,763 | 493,040,550 | 6,825,291 | 8,226,084 | 12,033,029 |
| 1628 | Insufficient funds charges | 2,946 | 1,840 | 2,693 | 5,348 | 3,485 |
| 1629 | Insufficient funds charges - Control | - | 100 | - | - | (3,755) |
| 1634 | Estates | 564 | 3,646 | 5,633 | 37 | 306 |
| 1636 | (A) Unclaimed properties - state - Fund 682 | - | - | - | 690 | - |
| 1636 | Unclaimed properties | 85,468,078 | 99,282,273 | 115,142,505 | 132,352,225 | 142,303,070 |
| 1700 | (5) Salary refunds - federal | 226,248 | 253,899 | 210,425 | 310,265 | 219,201 |
| 1701 | (5) Salary refunds - state | 3,245 | 69,210 | 7,450 | 3,061 | 20,811 |
| 1702 | (5) Salary refunds - local/other | 675 | 15 | 31 | 158 | - |
| 1703 | (5) General relief pension refunds | 2,559 | 700 | - | - | - |
| 1704 | (5) Blind pension refunds | 18,871 | 12,225 | 4,959 | 9,900 | 2,600 |
| 1706 | (5) Dependent children pension refunds | 187,950 | 142,182 | 167,458 | 172,791 | 206,662 |
| 1715 | (5) Day care refunds | 178,095 | 116,638 | 56,080 | 63,951 | 66,767 |
| 1717 | (5) Medicare - Medicaid refunds | 793,013,286 | 823,648,251 | 974,049,512 | 1,144,846,707 | 1,375,795,701 |
| 1719 | (5) Cost in criminal cases refunds | 630,278 | 277,619 | 295,632 | 387,782 | 357,200 |
| 1721 | (5) Vendor refunds - federal | 1,155,291 | 1,805,763 | 1,534,031 | 3,036,383 | 5,301,115 |
| 1722 | (5) Vendor refunds - state | 7,016,701 | 1,994,037 | 2,507,647 | 2,126,208 | 5,181,468 |
| 1722 | (A) Vendor refunds - state - Fund 682 | - | 2,364 | - | 94 | 57 |
| 1723 | (5) Vendor refunds - local/other | 1,067,901 | 1,785,324 | 1,745,223 | 1,242,206 | 2,425,490 |
| 1724 | (5) Political subdivision refunds | - | 70,012 | - | - | - |
| 1725 | (5) Excess court payment refunds | 21,982 | - | 716 | - | - |
| 1727 | (5) School refunds | 6,851,013 | 4,406,475 | 5,606,680 | 4,829,889 | 5,294,863 |
| 1728 | (5) Scholarship refunds | 1,093,242 | 1,091,078 | 1,856,316 | 1,365,615 | 1,509,846 |
| 1731 | (5) Audit findings - local/other | 3,287 | 104,965 | - | 76,249 | 710 |
| 1732 | (5) Utility refunds | 186,432 | 110,032 | 461,517 | 555,254 | 1,041,169 |
| 1733 | (5) Fuel tax refunds | 158,062 | 61,376 | 989 | 187,069 | 138,903 |
| 1735 | (5) Tax increment financing (TIF) refund | - | - | - | 890,755 | 994 |
| 1737 | (5) Other refunds | 2,756,766 | 2,849,991 | 6,721,538 | 3,471,598 | 3,761,383 |
| 1806 | (18) Recovery costs ¹ | 145,520,688 | 154,110,560 | 154,723,921 | 16,304,052 | 120,274,668 |
| 1806 | (A) Recovery costs - Fund 682 | - | 6,390 | - | - | - |
| 1806 | (A) Recovery costs - Fund 657 | - | 94 | - | - | - |
| 1808 | Deposit of surplus property funds | - | - | 366 | - | - |
| 1811 | (21) Local match | 37,751,526 | 42,091,015 | 46,251,050 | 47,860,504 | 58,221,842 |
| 1812 | (19) Cost reimbursements - federal | 1,287,470 | 1,104,350 | 1,254,137 | 726,714 | 2,251,168 |
| 1812 | (A) Cost reimbursements - federal - Fund 657 | - | 2,234 | - | - | - |
| 1813 | (A) Cost reimbursements - state (included) - Fund 682 | - | - | - | 960 | - |
| 1813 | (19) Cost reimbursements - state | 41,100,382 | 10,516,181 | 11,492,104 | 32,619,146 | 38,714,698 |
| 1813 | Cost reimbursements - state (included) | 13,850,982 | 17,947,130 | 16,875,134 | 18,774,509 | 15,864,807 |
| 1814 | (19) Cost reimbursements - local/other | 217,396,998 | 202,935,423 | 181,636,070 | 178,021,288 | 120,067,324 |
| 1814 | (B) Cost reimbursements - local/other - Fund 905 | 6,160,944 | 200,309 | - | - | - |
| 1816 | Bond account | 116,729 | (109,486) | 312,783 | (104,359) | (162,346) |
| 1818 | (17) Employee expense reimbursement - federal | 1,321 | - | - | 1,189 | 1,174 |
| 1819 | (17) Employee expense reimbursement - state | 2,598 | 594 | 134 | 611 | 549 |
| 1820 | (17) Employee expense reimbursement - local/other | - | - | - | 261 | - |
| 1821 | (17) Employee personal expense reimbursement | 33,552 | 19,539 | 69,717 | 34,166 | 52,710 |
| 1822 | (10) Outlawed checks | 9,955,197 | 20,856,430 | 21,171,130 | 25,128,359 | 26,267,086 |
| 1822 | (B) Outlawed checks - Fund 905 | 28,733 | 14,489 | - | 77,151 | 24,931 |
| 1824 | (20) Canceled checks | 5,462,855 | 19,964,623 | 33,832,910 | 8,531,266 | 5,507,828 |
| 1824 | (B) Canceled checks - Fund 905 | 2,195 | 598 | - | 3,329 | 1,334 |
| 1826 | (9) Redeposit of investments principal | 1,163,000 | - | - | - | - |
| 1828 | (11) Redeposit of loan principal | 105,774,350 | 104,841,201 | 114,456,397 | 125,642,398 | 122,093,933 |
| 1830 | Telephone commissions | 1,727,512 | 1,779,361 | 1,832,717 | 1,883,003 | 1,934,656 |
| 1832 | Commission on sales | 935,297 | 1,009,906 | 1,136,824 | 1,173,656 | 1,081,022 |
| 1834 | (23) Rebates - WIC | 91,390,292 | 60,338,593 | 29,788,958 | 33,995,306 | 11,885,190 |
| 1834 | Rebates | 1,889,674 | 1,903,712 | 2,211,380 | 2,169,094 | 2,153,502 |
| 1834 | (A) Rebates - Fund 682 | 6,511 | 3,127 | 5,567 | 9,097 | 5,779 |
| 1834 | (C) Rebates - Fund 880 | 120 | 87 | 89 | 115 | - |
| 1836 | Housing and maintenance receipts | - | - | - | - | 62 |
| 1838 | Loan defaults | 956,907 | 289,137 | 172,960 | 156,887 | 134,262 |
| 1840 | (15) Loan proceeds | - | - | - | 24,395,890 | 24,828,085 |
| 1842 | (11) Loan repayment | 291,776 | 352,848 | 11,547,210 | 331,952 | 307,179 |
| 1842 | (C) Loan repayment - Fund 880 | 359,678 | - | - | - | - |
| 1842 | (C) Loan repayment - Fund 881 | 47,715,398 | 17,333,379 | - | 683,233 | 1,776,792 |
| 1843 | (11) Loans receivable contra account | 5,767,258 | 5,692,682 | 13,082,619 | 15,934,134 | 17,056,781 |
| 1844 | Insurance proceeds | 172,088 | 46,345 | 25,894 | 32,292 | 23 |
| 1844 | (A) Insurance proceeds - Fund 682 | - | 4,300 | 4,228 | - | - |
| 1846 | Capital credits/dividends | 137,225 | 150,201 | 161,377 | 154,107 | 151,855 |

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

| Revenue Source | | Year Ended June 30, | | | | |
|--|---|---------------------|----------------|----------------|----------------|----------------|
| Code | SAM II Revenues | 2020 | 2021 | 2022 | 2023 | 2024 |
| 1848 | Recycling receipts | 86,155 | 130,506 | 277,496 | 167,727 | 130,953 |
| 1850 | Forfeitures | 1,131,840 | 1,106,794 | 2,133,541 | 2,049,167 | 1,181,927 |
| 1852 | (A) Overpayments - Fund 682 | - | - | - | - | 2,879 |
| 1852 | Overpayments | 325,512 | 331,850 | 233,937 | 6,950,303 | 335,368 |
| 1856 | (1) Other miscellaneous receipts - federal | 4,519,919 | 6,609,148 | 5,813,685 | 4,421,461 | 3,865,776 |
| 1858 | (A) Other miscellaneous receipts - state - Fund 682 | 587 | 274 | 1,978 | 150 | 267 |
| 1858 | (B) Other miscellaneous receipts - state - Fund 905 | 8,337,414 | 14,511,647 | 14,545,415 | 14,023,642 | 12,158,082 |
| 1858 | Other miscellaneous receipts - state | 11,224,781 | 3,355,828 | 2,847,650 | 3,450,427 | 4,964,512 |
| 1860 | (A) Other miscellaneous receipts - local/other - Fund 682 | 6,051,060 | 9,299,573 | 9,217,555 | 7,089,463 | 5,717,700 |
| 1860 | (C) Other miscellaneous receipts - local/other - Fund 880 | - | - | - | 2,303 | - |
| 1860 | Other miscellaneous receipts - local/other | 4,202,996 | 10,140,446 | 7,405,438 | 8,164,803 | 9,890,262 |
| 1862 | Fees for copying public records | 287,750 | 294,965 | 315,861 | 392,929 | 454,273 |
| 1866 | Federal share of grantee sales | 126,002 | 197,323 | 82,118 | 298,751 | - |
| 1868 | Receivable overpayment - federal | 3,087 | - | - | - | - |
| 1870 | Receivable overpayment - state | 406 | 9 | 1 | 155 | 101 |
| 6001 | (6) Supply sales | 380,063 | 223,438 | 244,519 | 100,904 | 101,109 |
| 6002 | (6) Open records fees | 29,888 | 17,033 | 3,757 | 28 | 185 |
| 6003 | (6) Fleet services operations/maintenance | 1,630,001 | 1,342,387 | 1,349,068 | 1,810,782 | 1,860,317 |
| 6005 | (6) Fleet services replacement | 1,249,899 | 736,213 | 820,714 | 2,217,827 | 1,251,567 |
| 6006 | (6) Criminal records check fees | 185,840 | 149,328 | 247,103 | 253,435 | 248,368 |
| 6007 | (6) Mail/freight services | 10,798,189 | 10,204,399 | 10,492,151 | 9,962,564 | 11,577,435 |
| 6009 | (6) Telephone billing | 40,025,368 | 41,872,421 | 38,556,391 | 35,219,487 | 40,029,604 |
| 6011 | (6) Printing service | 4,711,820 | 3,773,457 | 4,178,058 | 5,285,550 | 5,871,364 |
| 6013 | (A) IAB Reimbursement/recovery cost - Fund 682 | - | 1,481 | - | - | - |
| 6013 | (6) Reimbursement/recovery cost | 28,451,985 | 31,412,198 | 32,423,594 | 29,980,374 | 32,591,204 |
| 6015 | (6) Leased facility | 60,956,253 | 61,473,427 | 65,059,761 | 76,619,586 | 86,189,710 |
| 6017 | (6) Sale of material, supplies, and services | 646,191 | 496,592 | 584,674 | 616,410 | 742,159 |
| 6019 | (6) Training | 599,034 | 66,778 | 87,912 | 97,016 | 108,432 |
| 6021 | (6) Computer services | 37,691,418 | 40,835,010 | 41,297,364 | 43,029,288 | 44,264,837 |
| 6023 | (6) Administration services | 867,176 | 494,573 | 612,783 | 583,310 | 762,255 |
| 6025 | (6) Flight operations services | 273,466 | 204,018 | 374,925 | 307,605 | 281,859 |
| 6027 | (6) Sale of manufactured products | 20,375,048 | 15,210,421 | 15,765,394 | 21,061,368 | 25,728,376 |
| 6029 | (6) Interagency receipts | 31,060,817 | 35,564,890 | 32,039,560 | 44,986,342 | 47,227,386 |
| 6030 | (6) Sampling &/or analysis | 826,231 | 833,125 | 1,129,239 | 844,856 | 1,059,768 |
| 6031 | (14) Redeposit of state funds | 138,562 | 243,774 | 253,195 | 118,045 | 116,255 |
| 6032 | (6) Deposit of unclaimed property | - | - | 100 | - | - |
| 6033 | (6) Permits | 52,500 | 45,277 | 51,120 | 55,586 | 47,597 |
| 6034 | (6) Registration fees | 67,890 | 96,807 | 119,245 | 162,128 | 77,011 |
| 6035 | (6) Taxes | 8,202,365 | 8,004,451 | 7,438,121 | 6,582,817 | 6,630,068 |
| 6036 | (6) Transcript fees | 22,959 | 9,015 | 9,291 | 28,072 | 17,736 |
| | Total Revenues | 31,217,735,295 | 34,300,730,388 | 40,708,883,341 | 42,614,088,249 | 42,729,911,149 |
| Fund Exclusions (See Appendix B for additional details): | | | | | | |
| (A) | Lottery Funds - Fund 657 and 682 | 525,887,363 | 647,557,637 | 618,709,156 | 649,433,355 | 640,431,664 |
| (B) | Alternative Care Trust Fund - Fund 905 | 14,590,048 | 14,748,614 | 14,562,809 | 14,198,280 | 12,356,573 |
| (C) | Student Loan Funds - Funds 880 and 881 | 72,427,702 | 20,825,909 | 100,325 | 14,176,143 | 2,353,379 |
| (D) | Pansy Johnson-Travis Memorial State Gardens Trust Fund - Fund 963 | 16,679 | 7,106 | 6,591 | 21,898 | 32,655 |
| (E) | Division of Youth Services Child Benefits Fund - Fund 727 | 3 | - | - | 2 | 3 |
| (F) | Veterans' Heath and Care Fund - Fund 606 | 21,530,724 | 13,970,812 | 25,961,056 | 26,155,980 | 11,735,402 |
| Revenue Source Exclusions (See Appendix B for additional details): | | | | | | |
| (1) | Federal funds | 14,665,289,758 | 14,554,828,280 | 19,536,762,089 | 19,763,238,190 | 19,193,796,968 |
| (2) | Proposition C sales and use tax/interest | 968,279,377 | 1,049,623,160 | 1,168,776,565 | 1,259,586,673 | 1,353,507,577 |
| (3) | Proposition A gas tax and license fee increases | 167,296,817 | 168,604,482 | 175,076,680 | 171,312,079 | 170,800,834 |
| (4) | Bond sales | 201,000,000 | - | 160,287,560 | 500,000,000 | 390,204,140 |
| (5) | Refunds | 814,571,885 | 838,799,688 | 995,226,204 | 1,163,575,841 | 1,401,324,883 |
| (6) | Interagency sales and receipts | 249,104,402 | 253,065,260 | 252,884,844 | 279,805,335 | 306,668,347 |
| (7) | Soil and water sales and use tax/interest | 49,558,126 | 53,606,005 | 59,475,394 | 64,682,229 | 69,882,886 |
| (8) | Parks sales and use tax/interest | 49,456,185 | 53,585,169 | 59,458,693 | 64,581,603 | 69,825,211 |
| (9) | Redeposit of investment principal | 1,163,000 | - | - | - | - |
| (10) | Outlawed checks | 9,955,197 | 20,856,430 | 21,171,130 | 25,128,359 | 26,267,086 |
| (11) | Redeposit of loan principal | 111,833,384 | 110,886,731 | 139,086,226 | 141,908,484 | 139,457,893 |
| (12) | Bingo | 1,397,534 | 902,629 | 1,371,549 | 1,452,755 | 1,441,708 |
| (13) | Riverboat gambling | 287,100,693 | 354,065,330 | 389,939,251 | 393,096,822 | 385,634,560 |
| (14) | Redeposit of state funds | 138,562 | 243,774 | 253,195 | 118,045 | 116,255 |
| (15) | Loan proceeds | - | - | - | 24,395,890 | 24,828,085 |
| (16) | Conservation sales and use tax/interest | 123,948,613 | 134,070,469 | 148,761,676 | 162,042,707 | 173,858,613 |

Appendix A

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Total State Revenue

| Revenue Source Code | SAM II Revenues | Year Ended June 30, | | | | |
|------------------------------|---|---------------------|-----------------|-----------------|-----------------|-----------------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| (17) | State employee expense reimbursement | 37,471 | 20,133 | 69,851 | 36,227 | 54,433 |
| (18) | Recovery costs ¹ | 145,520,688 | 154,110,560 | 154,723,921 | 16,304,052 | 120,274,668 |
| (19) | Cost reimbursements | 259,784,850 | 214,555,955 | 194,382,311 | 211,367,148 | 161,033,190 |
| (20) | Canceled checks | 5,462,855 | 19,964,623 | 33,832,910 | 8,531,266 | 5,507,828 |
| (21) | Local match | 37,751,526 | 42,091,015 | 46,251,050 | 47,860,504 | 58,221,842 |
| (22) | Proceeds of surplus property sales - Fund 710 | 1,679,375 | 2,227,537 | 2,861,776 | 2,227,383 | 2,854,746 |
| (23) | DHSS program rebates | 91,390,292 | 60,338,593 | 29,788,958 | 33,995,306 | 11,885,190 |
| (24) | Amendment 3 revenue derived from highway users | 568,456,377 | 509,210,133 | 643,820,612 | 719,137,298 | 757,416,567 |
| (25) | Interest - federal | 273 | - | - | - | - |
| (26) | Suspense holding | (290,022) | 152,212,397 | (2,488,697) | (175,327) | 88,237 |
| (27) | Recreational marijuana fee | - | - | - | 17,338,766 | 67,913,887 |
| (28) | Recreational marijuana tax | - | - | - | 4,862,658 | 10,777,481 |
| (29) | Other debt proceeds | - | - | - | 867 | 25,000 |
| Other Exclusions and Limits: | | | | | | |
| | CMIA interest payment to the federal government | 885,764 | 442,007 | 319,720 | 323,428 | 5,106,986 |
| | Agency remitted sales tax | 193,446 | 131,791 | 235,134 | 227,853 | 216,323 |
| | Abandoned funds claim payments | 38,218,447 | 44,603,811 | 46,412,390 | 52,471,927 | 55,236,632 |
| | Circuit courts escrow | 2,391,089 | 24,093 | 2,918,144 | 3,425,989 | 3,547,168 |
| | Debt offset escrow | 17,766,076 | 15,732,099 | 17,309,869 | 19,832,706 | 23,016,401 |
| | Coding errors ¹ | - | - | - | 93,965,615 | - |
| | Total exclusions | 19,503,794,559 | 19,505,912,232 | 24,938,308,942 | 25,950,644,336 | 25,657,701,301 |
| | Total revenues after exclusions | 11,713,940,736 | 14,794,818,156 | 15,770,574,399 | 16,663,443,913 | 17,072,209,848 |
| | Less SAM II expenditure refunds (Appendix C) | (1,313,261,786) | (1,536,579,798) | (1,384,822,732) | (1,649,011,931) | (1,667,383,388) |
| | Add refundable tax credits: | | | | | |
| | Missouri Works | 38,753,019 | 15,611,763 | 34,844,512 | 30,662,653 | 48,329,281 |
| | BUILD | 9,686,302 | - | 14,631,418 | 3,468,010 | 10,437,535 |
| | Missouri Quality Jobs | 7,814,728 | 3,919,781 | 1,444,093 | 3,417,545 | - |
| | New Enhanced Enterprise Zone | 1,563,307 | - | - | 545,849 | 3,554,462 |
| | Self-employed Health Insurance | 3,193,355 | 2,579,205 | 2,144,118 | 613,597 | - |
| | Public Safety Officer Surviving Spouse, Residential Dwelling Accessibility, Sporting Event Credit, and Business Facility Credit | 1,850,763 | 1,938,624 | 1,542,700 | 1,198,188 | 1,505,258 |
| | Total State Revenue | \$ 10,463,540,424 | 13,282,287,731 | 14,440,358,508 | 15,054,337,824 | 15,468,652,996 |

Revenue amounts excluded from SAM II revenue amounts to arrive at Total State Revenue are discussed at Appendix B.

Source: This appendix was prepared using revenue data obtained from the Statewide Advantage for Missouri (SAM II) system.

¹ In fiscal year 2023, \$93,965,615 of \$94,295,438 received from tobacco companies under the Tobacco Master Settlement Agreement were coded in error to revenue source code 1624 - settlements rather than revenue source code 1806 - recovery costs. See Appendix B for further details.

Review of Article X, Sections 16 Through 24, Constitution of Missouri

Appendix B - Total State Revenue Exclusions

TSR Exclusions

Various revenue amounts are excluded from Statewide Accounting System for Missouri (SAM II) revenue amounts to arrive at Total State Revenue (TSR), as shown on Appendix A. These exclusions, which include certain funds, certain revenue types, and other exclusions and limits, are discussed below.

Excluded Funds

From the revenue amounts obtained from SAM II, certain funds are entirely excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

(A) Lottery Funds

In November 1984, the voters approved Article III, Section 39(b), Missouri Constitution, which authorized the creation of the Missouri State Lottery. This provision states that revenues produced from the conduct of a state lottery shall not be a part of TSR. Since the voters approved the state lottery, all revenue and expenditure refunds related to the state lottery are excluded. Beginning in fiscal year 2017, lottery proceeds are deposited in the State Lottery Fund. In prior fiscal years, they were deposited in the Lottery Enterprise Fund.

(B) Alternative Care Trust Fund

The Alternative Care Trust Fund was established in 1989 under Section 210.560, RSMo. The Department of Social Services uses this fund to account for funds held in trust for the benefit of children who have been placed in the legal custody of the state. The Department of Corrections, Department of Mental Health, and the Missouri Veterans Commission hold funds in trust for inmates and patients. Funds held in trust are not state funds since the funds remain the property of the individual. Since the Alternative Care Trust Fund does not account for state funds, it is excluded.

(C) Student Loan Funds

Federal legislation passed in 1997 made changes in the accounting required for federal education loans. Starting in federal fiscal year 1998, the federal government considers all monies in these funds as property of the federal government or guaranty agency. As a result, the state excludes the two student loan funds held in trust.

(D) Pansy Johnson-Travis Memorial State Gardens Trust Fund

The state received an endowment in 1987 for the purpose of establishing a memorial state garden. The state is to invest the endowment for 100 years before using the funds to establish the memorial garden. Since the funds cannot be appropriated until 2087, the revenue is excluded from TSR.

(E) Division of Youth Services Child Benefits Fund

The Division of Youth Services (DYS) Child Benefits Fund was administratively created to account for payments from the Social Security Administration held in trust for the benefit of youth in the DYS custody. Funds held in trust are not deemed to be state funds, and are therefore excluded. This fund was added as an excluded fund in fiscal year 2016. In prior years, most of the fund revenues were excluded as federal funds.



Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Appendix B - Total State Revenue Exclusions

- | | |
|------------------------------------|---|
| (F) Veterans' Health and Care Fund | In November 2018, the voters approved Article XIV, Section 1.4, Missouri Constitution, which authorized the creation of the Missouri Veterans' Health and Care Fund. The fund is used to account for various taxes and fees also authorized by that section for the regulation of medical marijuana licensing and distribution. Since voters directly approved these taxes and fees, the fund is excluded from TSR. |
|------------------------------------|---|

Excluded Revenues

From the revenue amounts obtained from SAM II, certain types of revenues are excluded to arrive at TSR, as defined in Article X, Section 17(1), Missouri Constitution, as follows:

- | | |
|---|---|
| (1) Federal Funds | Article X, Section 17, Missouri Constitution, specifically excludes federal funds. |
| (2) Proposition C Sales and Use Tax/Interest | In November 1982, the voters approved Proposition C, which increased the state sales and use tax by 1 percent. Since Proposition C received direct voter approval as provided in Article X, Section 16, Missouri Constitution, the proceeds from the additional 1 percent sales and use tax, including any interest earned on the investment of such taxes, are excluded. |
| (3) Proposition A Gas Tax and License Fee Increases | In April 1987, the voters approved Proposition A, which increased the motor fuel tax by 4 cents per gallon and increased the annual registration fee for certain motor vehicles, effective July 1, 1987. Since the increase in tax and fees received direct voter approval, these revenues are excluded. Also, see item (24). |
| (4) Bond Sales | Attorney General Opinion 22-1982 concluded that proceeds of the state's general obligation bonds were not to be included in TSR. |
| (5) Refunds | Refunds received due to the overpayment of obligations by the state, as identified by certain revenue source codes, are excluded. Refunds also include cost recoveries and prescription drug rebates received through the Medicaid and Children's Health Insurance programs. |
| (6) Interagency Sales and Receipts | Since interagency transactions do not generate additional revenue for the state as a whole, interagency sales and receipts, as identified by certain revenue source codes, are excluded. |
| (7) Soil and Water Sales and Use Tax/Interest and (8) Parks Sales and Use Tax/Interest | In August 1984, the voters approved a one-tenth of 1 percent sales tax for soil and water conservation and state parks. Article IV, Section 47(c), Missouri Constitution, states that the additional revenue provided by the tax shall not be part of TSR. Since the voters approved the sales tax, the sales tax and any interest earned on the investment of the balance in these funds are excluded. |
| (9) Redeposit of Investment Principal | The redeposit of investment principal is excluded. |



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Appendix B - Total State Revenue Exclusions

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| (10) Outlawed Checks | Outlawed checks (issued checks not cashed by the payee within the time allowed) are redeposited in the state treasury and are excluded. |
| (11) Redeposit of Loan Principal | Redeposits of loan principal are excluded. |
| (12) Bingo Tax | <p>The August 1992 amendment to Article III, Section 39(d), Missouri Constitution, related to gaming activities also applies to bingo games, in that all state revenues derived from the conduct of gaming activities shall be appropriated beginning July 1, 1993, solely for public education and shall not be included in TSR. Section 313.007, RSMo, requires the bingo tax to be deposited in the Bingo Proceeds for Education Fund. The bingo tax, certain fees, and the interest earned on the investment of the fund are excluded from TSR.</p> |
| (13) Riverboat Gambling and Other Gaming Proceeds | <p>In August 1992, voters approved an amendment to Article III, Section 39(d), Missouri Constitution, that requires all state gaming revenues be appropriated for public education and excludes these revenues from TSR.</p> <p>In 1993, the state enacted Senate Bills 10 and 11. This comprehensive gaming legislation established riverboat gaming in the state. The legislation repealed House Bill (HB) 149 related to riverboat gaming, which had been enacted by voters as Proposition A in November 1992.</p> <p>Under Senate Bills 10 and 11, the state imposed a 20 percent tax on adjusted gross receipts from gambling games. In November 2008, the voters approved increasing the tax to 21 percent. The state treats 90 percent of this revenue as state gaming revenues under Article III, Section 39(d), Missouri Constitution, and earmarks the revenues to the Gaming Proceeds for Education Fund. The remaining 10 percent of this revenue is allocated to the home dock city or county. Under Article III, Section 39(d), Missouri Constitution, the 90 percent portion of the adjusted gross receipts tax is exempted from TSR. The remaining 10 percent portion of the adjusted gross receipts tax is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.</p> <p>Under Senate Bills 10 and 11, the legislature also established a Gaming Commission Fund in the state treasury and authorized gaming commission license fees, penalties, administrative fees, reimbursements, and admission fees to be deposited in this fund and expended pursuant to state appropriation for various purposes.</p> <p>On November 24, 1998, the Missouri Court of Appeals, Western District, entered its final decision in <i>Kelly v. Hanson</i>, 984 S.W. 2d 540 (Mo. App. W.D. 1998). The Missouri Court of Appeals, Western District, held that revenue from the \$1 portion of the state-imposed \$2 admission fee payable to the state is excluded from TSR, while the revenue from the payments to the</p> |



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state to recoup public safety and regulatory enforcement costs is included in TSR. The remaining \$1 portion of the \$2 admission fee is also excluded from TSR because these funds are distributed by the Department of Revenue without deposit in the state treasury and without appropriation.

In 2016, the state enacted HB 1941 that requires licensed fantasy sports contest operators to pay an annual operation fee equal to 11.5 percent of the operator's net revenue from the previous calendar year. These revenues are deposited in the Gaming Proceeds for Education Fund. Section 313.822, RSMo, provides all monies deposited in the Gaming Proceeds for Education Fund are to be treated as proceeds of river boat gambling. Under Article III, Section 39(d), Missouri Constitution, these annual operation fees are excluded from TSR.

(14) Redeposit of State Funds

The redeposit of state funds for which a state expenditure was originally incurred, such as from closing a petty cash fund and returning the funds to the state treasury, is excluded.

(15) Loan Proceeds

The state periodically receives loans or advancements from the federal government, local governments, or private sources, to finance the acceleration of state projects. Since the loans must be repaid in the future, they are excluded.

(16) Conservation Sales and Use
Tax/Interest

In *Conservation Federation of Missouri v. Richard Hanson*, 994 S.W. 2d 27 (Mo. Banc. 1999), the Supreme Court held that the revenue derived from the one-eighth of 1 percent conservation sales tax, and any interest earned on the investment of these funds, are excluded.

(17) State Employee Expense
Reimbursement

The state receives reimbursement from private individuals, firms, partnerships, corporations, etc., for state employee expenses incurred in providing testimony in a court of law, for which the employee has already been reimbursed by a state expense account. These reimbursements are excluded.

(18) Recovery Costs

Monies received from others for costs incurred by the state or to be incurred by the state are excluded. Monies received from tobacco companies under the Tobacco Master Settlement Agreement are included in the recovery costs exclusion. See Tobacco Master Settlement Agreement Proceeds section. Also, see item (19).

(19) Cost Reimbursements

Monies received from other governments for reimbursements of costs incurred by the state are excluded.

Regarding items (18) and (19), the state has excluded from TSR receipts for cost reimbursements since fiscal year 1982 and receipts for recovery costs since fiscal year 1988. Although the constitution does not specifically



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mention cost reimbursements and recovery costs and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(20) Canceled Checks

Receipts derived from the redeposit of state checks that have been canceled are excluded.

(21) Local Match

Local governments provided funds to the state to use as a local match to qualify for federal or state funding. Since these funds are not state funds, they are excluded.

(22) Proceeds of Surplus Property
Sales

The proceeds from some sales of surplus property are excluded. Although the constitution does not specifically mention proceeds of surplus property sales and they have not been the subject of a court decision, we have agreed with such exclusions because from an accounting standpoint, they would not be considered revenue.

(23) DHSS Program Rebates

The Department of Health and Senior Services (DHSS) receives rebates through various federal programs, including the Special Supplemental Nutrition Program for Women, Infants, and Children and the HIV Care Formula Grants. These rebates are related to purchases made with federal funds and are therefore excluded.

(24) Amendment 3 Revenue
Derived From Highway
Users

In November 2004, the voters approved an amendment to Article IV, Sections 29 and 30(a) through 30(c) and added Section 30(d), Missouri Constitution, effective July 1, 2005.

Section 30(a)(4) provides for the apportionment and distribution of net proceeds of motor fuel tax. This section further provides that, "The net proceeds of fuel taxes apportioned, distributed and deposited under this section to the state road fund, counties, cities, towns and villages shall not be included within the definition of 'total state revenues'. . . ."

Section 30(b) provides for the use and distribution of revenue derived from highway users as an incident to their use or right to use the highways of the state (including all state license fees and taxes on motor vehicles, trailers and motor vehicle fuels and excepting sales tax on motor vehicles and trailers which are not distributed to the state road fund). This section further provides that, "The moneys apportioned or distributed under this section to the state road fund, the state transportation fund, the state road bond fund, counties, cities, towns or villages shall not be included within the definition of 'total state revenues'. . . ."

As a result, motor vehicle sales tax and special fuel non-gas tax, and fees from motor vehicle licenses or permits, interstate transportation licenses or permits, driver's licenses or permits, overdimension/overweight permits, other



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| | licenses and permits, and non-motor fuel decals credited to the State Road Fund, State Road Bond Fund, and/or State Transportation Fund are excluded from TSR. |
| | The increase in interstate transportation license or permits for certain motor vehicles excluded under this section were previously excluded and, as a result, have no impact on TSR. (See item (3)) |
| | Sections 29, 30(c), and 30(d) have no Hancock implications. |
| (25) Interest - Federal | Interest assessed and received on advances made to the state by the federal government. Since the interest is due to the federal government, it is excluded from TSR. |
| (26) Suspense Holding | The collection of unidentified funds for both state and non-state entities. Since these monies have not been identified, they are excluded from TSR. |
| (27) Recreational Marijuana Tax and (28) Recreational Marijuana Fee | In November 2022, the voters approved an amendment to Article XIV, Section 2. The amendment, which was effective December 8, 2022, includes a 6 percent sales tax on the retail price of marijuana to benefit various programs and various licensing fees. Since the sales tax and licensing fees received direct voter approval, the sales tax and any interest earned on the investment of the balance in these funds are excluded from TSR. |
| (29) Other Debt Proceeds | Receipts from the issuance of other debt, such as notes. Since the debt must be repaid in the future, these receipts are excluded from TSR. |
| Other Exclusions and Limits | Other exclusions and limits have been considered to arrive at TSR, as follows: |
| Cash Management Improvement Act (CMIA) | The state has to enter into an agreement with the federal government that governs the timing of when the state can obtain federal grant monies. If the state holds federal funds longer than needed, the state has to reimburse the federal government for interest earnings. Since the interest was earned on federal funds and has to be returned to the federal government, it is excluded from TSR. |
| Agency Remitted Sales Tax | Some state agencies sell goods or services to the public and collect sales tax. To avoid counting the same receipts in TSR twice, the sales tax remitted by state agencies to the Department of Revenue is excluded from TSR. |
| Abandoned Funds Claim Payments | Under Section 447.543, RSMo, the state receives abandoned funds from various sources (banks, businesses, insurance companies, etc.). These funds are placed in the state Abandoned Fund Account. The rightful owner may receive these funds if properly claimed. The state includes the receipts in TSR. Starting in fiscal year 1998, the state excludes from TSR amounts paid to the rightful owner. |



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Circuit Courts Escrow and Debt
Offset Escrow

Under Section 488.5028, RSMo, the Department of Revenue and State Lottery Commission make setoffs of income tax refunds and lottery prize payouts, respectively, for amounts owed to circuit courts. Similarly, under Section 143.784, RSMo, the Department of Revenue makes setoffs of income tax refunds for amounts due to state agencies. Amounts setoff under both provisions are placed in escrow accounts until any review hearings are held and the matter is resolved. As a result, this revenue is not included in TSR.

Expenditure Refunds

Under Article X, Section 17(1), Missouri Constitution, TSR shall exclude the amount of any credits based on actual tax liabilities. Refunds disbursed due to the excess collection by the state of liabilities owed the state, largely tax refunds, as identified by certain expenditure object codes are excluded. The method used to determine expenditure refunds is not specified in the amendment. Although the OA-BP initially used the appropriation basis to determine expenditures refunds, during fiscal year 1984, the OA-BP changed to the cash basis. In *Kelly v. Hanson*, 959 S.W.2d 107 (Mo. Banc 1997), the Supreme Court held that a cash basis of accounting should be used to determine compliance with the Hancock Amendment. A schedule of expenditure refunds is included at Appendix C.

Federal Reimbursement
Allowance and Nursing Facility
Reimbursement Allowance

The majority of the Federal Reimbursement Allowance and the Nursing Facility Reimbursement Allowance tax imposed by the state to pay the state's share of the costs of the Medicaid program is collected by an offset against Medicaid claims, and is not directly deposited in the state treasury. As a result, this revenue is not included in TSR. This exclusion is pursuant to the Missouri Supreme Court's decision in *Kelly v. Hanson*, 984 S.W. 2d 540 (Mo. App. W.D. 1998). A small portion of the tax is not collected by an offset and is deposited in the state treasury and is, therefore, included in TSR.

Tobacco Master Settlement
Agreement Proceeds

The OA-BP excluded \$104,918,358 received from tobacco companies during fiscal year 2024. The Master Settlement Agreement was entered into effective November 23, 1998, between the major cigarette manufacturers and the states' Attorneys General. Missouri received its first payments under the settlement agreement during fiscal year 2001 and future payments from tobacco companies extend in perpetuity. The payment received in 2001 included amounts under the settlement agreement for 1998, 2000, and 2001. The settlement agreement did not require a payment for 1999. Payments for fiscal years 2001 through 2024 were as follows:



Review of Article X, Sections 16 Through 24,
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Appendix B - Total State Revenue Exclusions

| Fiscal Year | Amount |
|-------------|----------------|
| 2001 | \$ 338,230,653 |
| 2002 | 172,679,543 |
| 2003 | 166,895,179 |
| 2004 | 142,829,966 |
| 2005 | 144,964,644 |
| 2006 | 133,078,222 |
| 2007 | 139,292,616 |
| 2008 | 153,277,453 |
| 2009 | 168,066,958 |
| 2010 | 140,318,927 |
| 2011 | 132,631,552 |
| 2012 | 135,246,224 |
| 2013 | 135,166,246 |
| 2014 | 66,085,418 |
| 2015 | 132,261,643 |
| 2016 | 123,645,603 |
| 2017 | 191,261,135 |
| 2018 | 138,311,530 |
| 2019 | 134,225,943 |
| 2020 | 129,544,993 |
| 2021 | 138,571,552 |
| 2022 | 139,365,296 |
| 2023 | 94,295,438 |
| 2024 | 104,918,358 |

The amounts received in fiscal years 2001 through 2022 and 2024 were coded in the state's accounting system to revenue source code 1806 - recovery costs, which is excluded from TSR. Recovery costs are defined under revenue source code 1806 as, "*all money recovered from others for costs incurred by the state or to be incurred by the state.*" In fiscal year 2023, \$329,223 was coded correctly to revenue source code 1806; however, \$93,965,615 was coded in error to revenue source code 1624 - settlements. The OA-BP has concluded these receipts should be excluded from TSR because the amounts represent a recovery of health care costs previously incurred or to be incurred by the state attributable to smoking.

Public information was not readily available to determine if the amounts recovered from the tobacco companies under the master settlement agreement were more or less than the health care costs incurred. For our fiscal year 2001 report, we reviewed three extensive research projects conducted by experts. We limited our analysis to Medicaid costs incurred in fiscal years 1998 through 2001. We did not consider Medicaid costs prior to fiscal year 1998. In addition, we did not consider other costs incurred by the state, such as employee health care costs attributable to smoking. These research projects showed that Medicaid costs attributable to smoking were higher than the



Review of Article X, Sections 16 Through 24,
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amount the state received from the tobacco companies under the settlement agreement. As a result, in our 2001 report we concluded it was proper for the OA-BP to exclude the amounts received from the tobacco companies as a recovery cost.

A study, "Tobacco Damages to the State of Missouri" by Glenn W. Harrison, was commissioned by the Missouri Attorney General's Office for use in a lawsuit against tobacco companies filed May 12, 1997. This lawsuit was dropped because Missouri joined a consortium of states in December 1998, in the Master Settlement Agreement with the tobacco companies. As a result, the Harrison study was not fully completed. However, the draft report provided an estimate of Medicaid costs attributable to smoking for 1970 through 2007 and an estimate of state employee health care costs attributable to smoking for 1970 through 1997. This study estimates that state costs attributable to smoking were higher than the amount the state received. OA officials could not locate any current studies, but they believe continued exclusion is reasonable.

Appendix C

Review of Article X, Sections 16 Through 24,
Constitution of Missouri
Schedule of Expenditure Refunds

| Object Code | SAM II Expenditure Refunds | Year Ended June 30, | | | | |
|----------------|---|---------------------|---------------|---------------|---------------|---------------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| 3200 | Bond refunds | \$ 1,016,512 | 339,768 | 180,011 | 3,214,839 | 1,476,048 |
| 3206 | Deposit and escrow refunds | 47,537 | 18,337 | 19,418 | 54,299 | 51,193 |
| 3213 | Tax credit debt offset | 12,602 | 96,145 | 141,380 | 194,453 | 145,103 |
| 3215 | Debt offset refunds | 4,782,452 | 59,168 | 2,165,600 | 38,361 | 46,446 |
| 3218 | Motor vehicle license fee refunds | 533,014 | 585,404 | 560,099 | 839,313 | 1,144,114 |
| 3221 | Driver's license fee refunds | 35,107 | 40,641 | 37,158 | 39,341 | 37,847 |
| 3227 | License and permit fee refunds | 1,004,134 | 1,093,446 | 1,155,001 | 1,192,042 | 1,279,015 |
| 3230 | Registration fee refunds | 5,026 | 917 | 67 | 20 | 77 |
| 3233 | Regulatory fee refunds | 31,877 | 17,264 | 15,136 | 22,967 | 19,031 |
| 3236 | Inspection fee refunds | 53,231 | 50,107 | 63,593 | 46,959 | 55,853 |
| 3239 | Miscellaneous fee refunds | 295,908 | 826,089 | 363,536 | 340,392 | 355,898 |
| 3242 | Sales refunds | 3,344 | 4,677 | 4,358 | 4,821 | 13,716 |
| 3245 | Lease and rentals refunds | 12,206 | 9,811 | 3,815 | 1,270 | 895 |
| 3248 | Medical services refunds | 11,608,121 | 11,643,031 | 10,384,612 | 9,323,010 | 8,909,534 |
| 3254 | Federal refunds | 419,387 | 3,895,939 | 567,699 | 826,189 | 778,173 |
| 3257 | Penalty and court award refunds | 11 | 55 | 1,436 | 27 | 105 |
| 3260 | Interagency billing refunds | (13) | - | - | 7,300 | 2,801 |
| 3261 | Receivable overpayment refunds | 420,895 | 320,383 | 334,323 | 285,593 | 299,175 |
| 3267 | Deferred revenue refunds | 2,977,685 | 1,283,565 | 3,254,499 | 3,168,271 | 1,668,160 |
| 3269 | Other refunds | 2,363,226 | 3,638,185 | 1,093,874 | 3,816,223 | 2,386,411 |
| 3270 | Pass Through Entity refunds | - | - | - | - | 32,611,309 |
| 3278 | Corporate Income Tax Protested refunds | - | - | - | - | 588 |
| 3281 | County foreign insurance tax refunds | 25,300,398 | 66,804,142 | 28,667,957 | 22,860,454 | 24,702,702 |
| 3287 | Worker's compensation insurance tax refunds | 410,982 | 142,460 | 21,810 | 15,496 | 338,209 |
| 3291 | Surplus lines insurance tax refund | 44,997 | 90,228 | 23,069 | 25,510 | 77,218 |
| 3293 | Cigarette tax refunds | 21,004 | 27,800 | 23,440 | 99 | 198 |
| 3296 | Tobacco products tax refunds | 156 | - | - | 188 | - |
| 3299 | Aviation fuel tax refunds | 1,036 | 3,638 | 2,832 | 2,449 | 3,037 |
| 3302 | Local Use Tax refunds | 41,145 | - | - | 13,937 | - |
| 3305 | Special fuel (non-gas) tax refunds | 18,925,543 | 19,343,037 | 20,974,241 | 25,002,393 | 24,301,827 |
| 3308 | Fuel tax refunds | 11,243,402 | 13,543,056 | 9,333,091 | 10,375,541 | 12,424,064 |
| 3317 | General sales and use tax refunds | 28,231,179 | 71,578,135 | 54,819,928 | 63,797,701 | 73,149,788 |
| 3326 | Motor vehicle sales tax refunds | 6,562,565 | 7,350,520 | 9,315,288 | 9,874,462 | 10,216,576 |
| 3329 | Motor vehicle use tax refunds | 42 | 63 | 258 | 380 | - |
| 3335 | Boat tax refunds | 2,296 | 3,409 | 1,459 | 653 | - |
| 3338 | Individual tax refunds | 968,408,708 | 1,127,470,528 | 961,471,287 | 1,243,028,875 | 1,247,588,350 |
| 3341 | Senior citizens tax refunds | 88,708,537 | 87,279,419 | 81,211,385 | 76,149,913 | 65,602,580 |
| 3344 | Corporation tax refunds | 139,737,534 | 119,020,431 | 198,608,938 | 174,448,190 | 157,697,347 |
| 3356 | Other tax refunds | - | - | 2,134 | - | - |
| | Total SAM II Expenditure Refunds | \$ 1,313,261,786 | 1,536,579,798 | 1,384,822,732 | 1,649,011,931 | 1,667,383,388 |

Source: This appendix was prepared using expenditure refunds data obtained from the Statewide Advantage for Missouri (SAM II) system.

Review of Article X, Sections 16 Through 24, Constitution of Missouri

Appendix D - Constitutional Language

Article X, Sections 16 through 24, Constitution of Missouri (Adopted November 4, 1980, Amended April 2, 1996)

TAXATION

Section 16. Taxes and state spending to be limited--state to support certain local activities--emergency spending and bond payments to be authorized. Property taxes and other local taxes and state taxation and spending may not be increased above the limitations specified herein without direct voter approval as provided by this constitution. The state is prohibited from requiring any new or expanded activities by counties and other political subdivisions without full state financing, or from shifting the tax burden to counties and other political subdivisions. A provision for emergency conditions is established and the repayment of voter approved bonded indebtedness is guaranteed. Implementation of this section is specified in sections 17 through 24, inclusive of this article.

Section 17. Definitions. As used in sections 16 through 24 of Article X:

- (1) **"Total state revenues"** includes all general and special revenues, license and fees, excluding federal funds, as defined in the budget message of the governor for fiscal year 1980-1981. Total state revenues shall exclude the amount of any credits based on actual tax liabilities or the imputed tax components of rental payments, but shall include the amount of any credits not related to actual tax liabilities.
- (2) **"Personal income of Missouri"** is the total income received by persons in Missouri from all sources, as defined and officially reported by the United States Department of Commerce or its successor agency.
- (3) **"General price level"** means the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency.

Section 18. Limitation on taxes which may be imposed by general assembly--exclusions--refund of excess revenue--adjustments authorized.

- (a) There is hereby established a limit on the total amount of taxes which may be imposed by the general assembly in any fiscal year on the taxpayers of this state. Effective with fiscal year 1981-1982, and for each fiscal year thereafter, the general assembly shall not impose taxes of any kind which, together with all other revenues of the state, federal funds excluded, exceed the revenue limit established in this section. The revenue limit shall be calculated for each fiscal year and shall be equal to the product of the ratio of total state revenues in fiscal year 1980-1981 divided by the personal income of Missouri in calendar year 1979 multiplied by the personal income of Missouri in either the calendar year prior to the calendar year in which appropriations for the



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Appendix D

fiscal year for which the calculation is being made, or the average of personal income of Missouri in the previous three calendar years, whichever is greater.

(b) For any fiscal year in the event that total state revenues exceed the revenue limit established in this section by one percent or more, the excess revenues shall be refunded pro rata based on the liability reported on the Missouri state income tax (or its successor tax or taxes) annual returns filed following the close of such fiscal year. If the excess is less than one percent, this excess shall be transferred to the general revenue fund.

(c) The revenue limitation established in this section shall not apply to taxes imposed for the payment of principal and interest on bonds, approved by the voters and authorized under the provisions of this constitution.

(d) If responsibility for funding a program or programs is transferred from one level of government to another, as a consequence of constitutional amendment, the state revenue and spending limits may be adjusted to accommodate such change, provided that the total revenue authorized for collection by both state and local governments does not exceed that amount which would have been authorized without such change.

(e). Voter approval required for taxes or fees, when, exceptions--definitions--compliance procedure, remedies.¹

1. In addition to the revenue limit imposed by section 18 of this article, the general assembly in any fiscal year shall not increase taxes or fees without voter approval that in total produce new annual revenues greater than either fifty million dollars adjusted annually by the percentage change in the personal income of Missouri for the second previous fiscal year, or one percent of total state revenues for the second fiscal year prior to the general assembly's action, whichever is less. In the event that an individual or series of tax or fee increases exceed the ceiling established in this subsection, the taxes or fees shall be submitted by the general assembly to a public vote starting with the largest increase in the given year, and including all increases in descending order, until the aggregate of the remaining increases and decreases is less than the ceiling provided in this subsection.

2. The term "new annual revenues" means the net increase in annual revenues produced by the total of all tax or fee increases enacted by the general assembly in a fiscal year, less applicable refunds and less all contemporaneously occurring tax or fee reductions in that same fiscal year, and shall not include interest earnings on the proceeds of the tax or fee increase. For purposes of this calculation, "enacted by the general assembly"

¹ The 1996 amendment added section 18(e).



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shall include any and all bills that are truly agreed to and finally passed within that fiscal year, except bills vetoed by the governor and not overridden by the general assembly. Each individual tax or fee increase shall be measured by the estimated new annual revenues collected during the first fiscal year that it is fully effective. The term "increase taxes or fees" means any law or laws passed by the general assembly after May 2, 1996, that increase the rate of an existing tax or fee, impose a new tax or fee, or broaden the scope of a tax or fee to include additional class of property, activity, or income, but shall not include the extension of an existing tax or fee which was set to expire.

3. In the event of an emergency, the general assembly may increase taxes, licenses or fees for one year beyond the limit in this subsection under the same procedure specified in section 19 of this article.

4. Compliance with the limit in this section shall be measured by calculating the aggregate actual new annual revenues produced in the first fiscal year that each individual tax or fee change is fully effective.

5. Any taxpayer or statewide elected official may bring an action under the provisions of section 23 of this article to enforce compliance with the provisions of this section. The Missouri supreme court shall have original jurisdiction to hear any challenge brought by any statewide elected official to enforce this section. In such enforcement actions, the court shall invalidate the taxes and fees which should have received a public vote as defined in subsection 1 of this section. The court shall order remedies of the amount of revenue collected in excess of the limit in this subsection as the court finds appropriate in order to allow such excess amounts to be refunded or to reduce taxes and/or fees in the future to offset the excess monies collected.

Section 19. Limits may be exceeded, when, how. The revenue limit of section 18 of this article may be exceeded only if all of the following conditions are met: (1) The governor requests the general assembly to declare an emergency; (2) the request is specific as to the nature of the emergency, the dollar amount of the emergency, and the method by which the emergency will be funded; and (3) the general assembly thereafter declares an emergency in accordance with the specifics of the governor's request by a majority vote for fiscal year 1981-1982, thereafter a two-thirds vote of the members elected to and serving in each house. The emergency must be declared in accordance with this section prior to incurring any of the expenses which constitute the emergency request. The revenue limit may be exceeded only during the fiscal year for which the emergency is declared. In no event shall any part of the amount representing a refund under section 18 of this article be the subject of an emergency request.

Section 20. Limitation on state expenses. No expenses of state government shall be incurred in any fiscal year which exceed the sum of the revenue limit



Review of Article X, Sections 16 Through 24,
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established in sections 18 and 19 of this article plus federal funds and any surplus from a previous fiscal year.

Section 21. State support to local governments not to be reduced, additional activities and services not to be imposed without full state funding. The state is hereby prohibited from reducing the state financed proportion of the costs of any existing activity or service required of counties and other political subdivisions. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the general assembly or any state agency of counties or other political subdivision, unless a state appropriation is made and disbursed to pay the county or other political subdivision for any increased costs.

Section 22. Political subdivisions to receive voter approval for increases in taxes and fees--rollbacks may be required--limitation not applicable to taxes for bonds.

(a) Counties and other political subdivisions are hereby prohibited from levying any tax, license or fees, not authorized by law, charter or self-enforcing provisions of the constitution when this section is adopted or from increasing the current levy of an existing tax, license or fees, above that current levy authorized by law or charter when this section is adopted without the approval of the required majority of the qualified voters of that county or other political subdivision voting thereon. If the definition of the base of an existing tax, license or fees, is broadened, the maximum authorized current levy of taxation on the new base in each county or other political subdivision shall be reduced to yield the same estimated gross revenue as on the prior base. If the assessed valuation of property as finally equalized, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the general price level from the previous year, the maximum authorized current levy applied thereto in each county or other political subdivision shall be reduced to yield the same gross revenue from existing property, adjusted for changes in the general price level, as could have been collected at the existing authorized levy on the prior assessed value.

(b) The limitations of this section shall not apply to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments on contract obligations in anticipation of which bonds are issued which were authorized prior to the effective date of this section.

Section 23. Taxpayers may bring actions for interpretations of limitations. Notwithstanding other provisions of this constitution or other law, any taxpayer of the state, county or other political subdivision shall have standing to bring suit in a circuit court of proper venue and additionally, when the state is involved, in the Missouri supreme court, to enforce the provisions of sections 16 through 22, inclusive, of this article and, if the suit is sustained,



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shall receive from the applicable unit of government his costs, including reasonable attorneys' fees incurred in maintaining such suit.

Section 24. Voter approval requirements not exclusive--self-enforceability.

(a) The provisions for voter approval contained in sections 16 through 23, inclusive, of this article do not abrogate and are in addition to other provisions of the constitution requiring voter approval to incur bonded indebtedness and to authorize certain taxes.

(b) The provisions contained in sections 16 through 23, inclusive, of this article are self-enforcing; provided, however, that the general assembly may enact laws implementing such provisions which are not inconsistent with the purposes of said sections.