

Rules of
Elected Officials
Division 40—State Auditor
Chapter 5—Fiscal Notes

Title	Page
15 CSR 40-5.010 Submission of Proposed Statements of Fiscal Impact	3

Title 15—ELECTED OFFICIALS
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15 CSR 40-5.010 Submission of Proposed Statements of Fiscal Impact

PURPOSE: The state auditor has the authority to prepare fiscal notes and fiscal note summaries for proposed measures presented to the voters to amend the statutes or Constitution of the State of Missouri. This rule sets forth the information and procedure for proponents or opponents of any proposed measure to submit a proposed statement of fiscal impact estimating the cost of the proposed measure.

(1) Proponents or opponents of any proposed measure may submit to the state auditor a proposed statement of fiscal impact estimating the cost of a proposed measure in a manner consistent with the standards of the governmental accounting standards board and section 23.140, RSMo.

(2) Proposed statements of fiscal impact must be physically received via mail, express courier or hand delivery and filed in the State Auditor's Office by 5:00 p.m. on the tenth day following the state auditor's receipt of a proposed measure from the secretary of state to ensure their consideration by the state auditor. The proposed statement of fiscal impact shall be received and filed in Room 880, Truman Building, 301 West High Street, Jefferson City, Missouri 65101. The computation of time in this rule shall not include the day of receipt of the proposed measure from the secretary of state and shall include the last day of the period unless the last day falls on a Saturday, Sunday or legal holiday in which event the period shall run until the next day which is not a Saturday, Sunday or legal holiday.

(3) Information regarding proposed measures received by the State Auditor's Office may be obtained by contacting the State Auditor's Office at (573) 751-4213, between 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding legal holidays.

(4) The proposed statement of fiscal impact—
 (A) Should be typewritten or typeset on eight and one-half inch by eleven inch (8.5" × 11") paper;

(B) Shall provide on the first page, or cover—

1. The identity of the submitter as a proponent or opponent of the proposed measure;

2. The name of the proponent or opponent and the name of the primary contact person;

3. The address of the proponent or opponent; and

4. The phone number of the proponent or opponent;

(C) Shall be limited to the estimated fiscal impact of the proposed measure;

(D) May include documents or calculations supporting the proposed statement of fiscal impact;

(E) Shall state the estimated annual cost of the proposed measure for the next two (2) years consistent with the standards of the governmental accounting standards board and section 23.140, RSMo; and

(F) Shall be signed by the proponent or opponent or, if the proponent or opponent is an agency, association or business entity, the chairman, president or agency head.

(5) Proposed statements of fiscal impact and attachments received by the state auditor shall be retained by the state auditor as a public record.

AUTHORITY: sections 29.100 and 116.175, RSMo Supp. 1997. Original rule filed March 30, 1998, effective Oct. 30, 1998.*

**Original authority: 29.100, RSMo 1945, amended 1993, 1995 and 116.175, RSMo 1997.*