

**County
Commissioners
Association
of Missouri**



CCAM

**516 E. Capitol Ave.
PO Box 1912
Jefferson City, MO
65102-1912**

**TEL: 573-634-2120
FAX: 573-634-3549**

***an affiliate of the
Missouri Association
of Counties***

www.mocommissioners.org

***President
Paul Koeper
Cape Girardeau County
Administration Bldg.
One Barton Square
Jackson, MO 63755
TEL: (573) 204-2516***

***First Vice President
Mark Collins
Howell County***

***Second Vice President
Paul Ipock
Webster County***

***Secretary
Karen Miller
Boone County***

***Treasurer
Steve Hobbs
Audrain County***

***Past President
Darius Adams
Jasper County***

July 31, 2014

To our Honorable State Senators and State Representatives:

The County Commissioners Association of Missouri Executive Board of Directors wish to express our grave concern about actions taken in the 97th General Assembly of the Missouri Legislature, specifically Senate Bills 584,612, 662, and 693.

These particular actions have removed local taxation control from Missouri Counties. Counties are funded through various sources of revenue: grants, fees, property and sales taxes. **Sales tax by far is the greatest source of revenue.**

A broad tax base diversifies funding; in any counties, narrowing of the tax base has a direct inversely proportional relationship with property taxes. Effectively, any county sales tax exemption results in a higher property tax. (RSMO 67.500-67.547)

The aforementioned legislation affects the dynamics of how Missouri counties perform essential services mandated by law. The assessor and collector manage and collect property taxes for various entities including: the State of Missouri, school districts, special boards, and cities. The County Clerks are required things to hold elections, the courts provide justice, and the sheriffs maintain law and order. There is an expectation that Missouri roads and bridges are well maintained. All of these functions are established in state law. Without adequate funding, these services will be degraded.

County voters have spoken: sales tax is the preferred method of funding local government, it is the most equitable, and diversified source of revenue. We would ask that any reduction of sales taxes only pertain to the state's 4.225% and exempt the local portion, in order to preserve local services.

We strongly urge you, our representatives, to sustain the Governor's veto of Senate Bills 584,612, 662 and 693.

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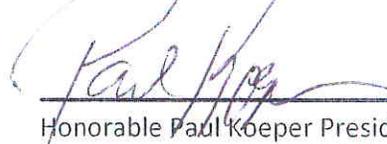
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Respectfully Submitted,

CCAM Executive Board of Directors



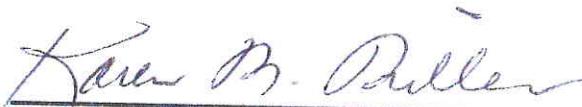
Honorable Paul Koeper President



Honorable Mark Collins First Vice President



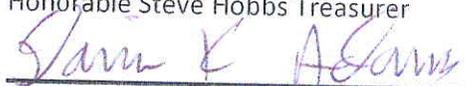
Honorable Paul Ipock Second Vice President



Honorable Karen Miller Secretary



Honorable Steve Hobbs Treasurer



Honorable Darius Adams Past President