This bill may increase expenditures for the Louisiana Uniform Local Sales Tax Board (Board) by an indeterminable amount. In addition, this bill may impact local government expenditures by an indeterminable amount.

Board - Expenditures may increase as the Board implements and operates the multi-parish sales tax audit program in accordance with the bill. Information from the Board indicates that the cost of the multi-parish audit program is indeterminable. However, they are planning to conduct a pilot program in FY 2023 to determine costs of the program going forward. It should be noted that the bill authorizes a local collector to furnish auditors at its own expense to assist the board's auditors in conducting the multi-parish audit.

Local government entities - Overall local government expenditures may decrease as fewer sales tax audits are conducted by local government and the Board starts paying for audits. However, the exact timing and amount of this decrease is currently indeterminable.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.