This bill clarifies existing law that computer programming businesses are subject to an occupational license tax of one-tenth of one percent of annual gross receipts, with a minimum tax of $50 and a maximum tax of $2,000.

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

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

An official with the Louisiana Municipal Association indicated that that computer programming businesses are currently subject to the tax rate provided by the bill, including the minimum and maximum tax. Therefore, this bill does not appear to have a fiscal impact, but only clarifies existing application of law.

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

An official with the Louisiana Municipal Association indicated that that computer programming businesses are currently subject to the tax rate provided by the bill, including the minimum and maximum tax. Therefore, this bill does not appear to have a fiscal impact, but only clarifies existing application of law.