



**LEGISLATIVE FISCAL OFFICE  
Fiscal Note**

Fiscal Note On: **HB 532** HLS 25RS 533  
 Bill Text Version: **REENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 29, 2025 7:48 AM	<b>Author:</b> MILLER, D.
<b>Dept./Agy.:</b> Department of State/Bond Commission	<b>Analyst:</b> Kimberly Fruge
<b>Subject:</b> Special Election - Local Sales and Use Tax	

ELECTIONS/BOND & TAX RE INCREASE LF EX See Note Page 1 of 1  
 Provides relative to sales and use tax elections in certain municipalities

Proposed law provides that if a sales and use tax levied by the governing authority of a municipality, with a population of less than sixteen thousand and more than fifteen thousand, is set to expire before the municipality is able to call an election on a date provided under current law, the governing authority may conduct an election on a Saturday that is not provided under current law; provides that the governing authority needs approval of State Bond Commission, the Governor, and the Secretary of State.

Proposed law sunsets December 31, 2025.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<b>INCREASE</b>	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed law will result in an increase of Local Fund expenditures if a local governing authority calls a special election that is not provided under current law. Proposed law is restricted to municipalities with a population of less than 16,000 and more than 15,000. Based on the 2020 Census, there are three municipalities that meet this qualification, Opelousas, Thibodaux, and Youngsville.

The local governing authority would be responsible for paying the total distributed local cost of the election if held on a date not provided for under current law. The actual cost cannot be determined at this time, but the Secretary of State provided the following estimates:

Municipality	Estimated Cost
Opelousas	\$54,000
Thibodaux	\$32,000
Youngsville	\$25,000

The State Bond Commission indicates there may be an increase in workload for customary analysis, but any such increase can be absorbed in its operating budget.

**REVENUE EXPLANATION**

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

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|---|----------------------------|--|
| <u>Senate</u>   | <u>Dual Referral Rules</u> | <u>House</u>   |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}       |                            | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}                    |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H} |                            | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |

  
**Patrice Thomas**  
 Deputy Fiscal Officer