

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 500** HLS 25RS 377  
 Bill Text Version: **RE-REENGROSSED**  
 Opp. Chamb. Action: **w/ SEN COMM AMD**  
 Proposed Amd.:  
 Sub. Bill For.:

**Date:** June 1, 2025 8:09 PM **Author:** BEAULLIEU  
**Dept./Agy.:** Board of Tax Appeals / ULSTB / LATA **Analyst:** Noah O'Dell  
**Subject:** Changes in Tax Disputes and the Board of Tax Appeals

TAX/SALES & USE RR1 NO IMPACT GF EX See Note Page 1 of 1  
 Authorizes the mediation of certain tax disputes, the issuance of policy advice, and requests for private letter rulings under certain circumstances

Current law provides relative to notices, mediation, and issuance of policy advice in relation to the administration and adjudication of tax disputes at the Board of Tax Appeals; provides relative to mediation agreements and the issuance of policy advice; provides relative to private letter rulings and certain reviews by the Board of Tax Appeals; provides for the appointment and terms of three members of the Board of Tax Appeals (of which one is a local tax judge).

Proposed law revises procedures related to notices, mediation and agreements, policy advice, and private letter rulings. Members of the Board of Tax Appeals are required to adhere to Canons 1 through 3 of the Code of Judicial Conduct.

Effective upon signature of the governor

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

**EXPENDITURE EXPLANATION**

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

As of this date, no petitions for review of private letter rulings or review of the Uniform Local Sales Tax Board (ULSTB) policy advice have been filed with the Board of Tax Appeals (BTA).

**REVENUE EXPLANATION**

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

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Deborah Vivien**  
**Chief Economist**