

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 128** SLS 26RS 370

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 10, 2026 6:03 PM	Author: FOIL
Dept./Agy.: Department of Revenue (LDR)	Analyst: Noah O'Dell
Subject: Relative to Address Requests from LDR to Private Entities	

TAX/TAXATION

OR NO IMPACT SG EX See Note

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Provides relative to authorized changes of address by the Department of Revenue. (gov sig)

Present law requires the Department of Revenue (LDR) to send certain notices to a taxpayer's last known address or to any address obtainable from a private entity free of charge. This requirement applies to notices related to fuel use violations, in-state debt collection, determination and notice of tax due, notice of assessment and right to appeal, tax in jeopardy, and failure to make timely return and nonpayment or underpayment of taxes due.

Proposed law repeals the limitation that address information be obtained at no cost to the agency for use in the specified notices.

Effective upon the governor's signature or lapse of time for gubernatorial action.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	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
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	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
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

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

Louisiana Department of Revenue (LDR) indicates its current subscription to FAST Enterprises includes private address information that the department utilizes for other purposes (primarily within the Criminal Investigations Division). However, LDR is unable to use this information under present law when sending the notices specified in the bill. Proposed legislation allows LDR to use acquired data through an existing subscription to acquire addresses for these notices sent to taxpayers.

REVENUE EXPLANATION

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

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger

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Legislative Fiscal Officer