



**OFFICE OF LEGISLATIVE AUDITOR**  
**Fiscal Note**

Fiscal Note On: **HB 880** HLS 16RS 1184  
Bill Text Version: **ENGROSSED**  
Opp. Chamb. Action: **w/ CONF COMM AMD**  
Proposed Amd.:  
Sub. Bill For.:

<b>Date:</b> June 6, 2016 3:51 PM	<b>Author:</b> RICHARD
<b>Dept./Agy.:</b> Lafourche Parish School Board	<b>Analyst:</b> Robbie Robinson
<b>Subject:</b> Additional Sales Tax	

TAX/SALES EGC +\$13,000,000 LF RV See Note Page 1 of 1  
Authorizes additional sales tax of up to one per cent.

**Purpose of Bill:** This bill authorizes the Lafourche Parish School Board, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%. The tax must be imposed by ordinance of the school board.

<b>EXPENDITURES</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>5 -YEAR TOTAL</b>
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		<u>\$13,000,000</u>	<u>\$13,000,000</u>	<u>\$13,000,000</u>	<u>\$13,000,000</u>	<b>\$52,000,000</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>	<b>\$52,000,000</b>

  

<b>REVENUES</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>5 -YEAR TOTAL</b>
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**EXPENDITURE EXPLANATION**

**This measure may increase local governmental expenditures by approximately \$13,000,000 annually, beginning in fiscal year 2017-18 and thereafter.**

This bill provides for the use of the sales tax proceeds for any lawful purpose of the Lafourche Parish School Board, including the funding of a portion of the proceeds into bonds as provided by law. It is anticipated that the entire amount collected each year will be used each year for these purposes. There will also be some costs associated with voter approval of the additional sales tax, depending upon when the election is held.

**REVENUE EXPLANATION**

**This measure may increase local governmental revenues by approximately \$13,000,000 annually, beginning in fiscal year 2017-18 and thereafter, pending voter approval.**

A representative of the Lafourche Parish School Board provided that a sales and use tax increase of up to 1% would create an estimated increase of \$13,000,000 per year in sales tax revenue. Since voter approval is required, the representative anticipated that the earliest effective date would be July 1, 2017, if an election is held in the Spring of 2017.

Senate Dual Referral Rules House

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| <input checked="" 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 checked="" 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} |

*Michael G. Battle*  
**Michael G. Battle**  
**Manager, Advisory Services**