

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



Fiscal Note On: **HB 140** HLS 17RS 62

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 17, 2017 6:10 PM	<b>Author:</b> MILLER, G.
<b>Dept./Agy.:</b> Office of Public Health - Bureau of Vital Records	<b>Analyst:</b> Greg Albrecht
<b>Subject:</b> Report to Assessors	

TAX/AD VALOREM TAX RE SEE FISC NOTE See Note  
Requires reports to the assessor concerning deaths occurring in the state

Proposed law requires the state registrar of vital records to provide a monthly report to each assessor in the state concerning the deaths which occurred in the proceeding calendar month.

<b>EXPENDITURES</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<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>

  

<b>REVENUES</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>5 -YEAR TOTAL</b>
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<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

The Office of Public Health (OPH) indicates that it can accomplish the reporting requirement of this bill with an automated report generation and transmission. Costs will be incurred to modify the existing Louisiana Electronic Event Registration System to include this new reporting and transmission requirement. OPH estimates minor resource allocations of approximately \$1,500 to implement this new requirement. Presumably, assessors across the state are capable of receiving or accessing the report electronically.

**REVENUE EXPLANATION**

Timely notification of deaths will presumably allow for timely assessment practice with regard to homestead exemptions and property successions.

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}

*John D. Carpenter*  
**John D. Carpenter**  
**Legislative Fiscal Officer**