



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 259** HLS 17RS 522
 Bill Text Version: **REENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 30, 2017 5:21 PM	Author: ZERINGUE
Dept./Agy.: Levee Districts	Analyst: Sarah Futch
Subject: Taxing Authority of Levee Districts	

LEVEES RE SEE FISC NOTE LF RV See Note Page 1 of 1
 (Constitutional Amendment) Provides relative to the taxing authority of certain levee districts

Purpose of the Bill: This bill authorizes the Chenier Plain Coastal Restoration and Protection Authority and the Iberia Parish Levee, Hurricane, and Conservation District to impose up to a 5 mills property tax without voter approval (current law requires voter approval), and authorizes these districts to impose additional property taxes subject to voter approval. The impact of this bill is dependent upon approval of the constitutional amendment by Louisiana voters at the statewide election to be held on October 14, 2017.

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

REVENUES	2017-18	2018-19	2019-20	2020-21	2021-22	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures due to election costs of obtaining voter approval for the constitutional amendment. This information was provided by an official with the Secretary of State's Office.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure, assuming that this bill only affects the processes by which taxes can be approved and levied.

This bill authorizes the Chenier Plain Coastal Restoration and Protection Authority and the Iberia Parish Levee, Hurricane, and Conservation District to impose a property tax up to 5 mills without voter approval (current law requires voter approval). Assuming that this bill only affects the processes by which taxes can be approved and levied, there would be no direct fiscal impact as a result of the provisions set forth in this bill.

To provide information regarding revenue associated with the levying of a five mill tax, we obtained information from the impacted levee district and authority as follows:

Chenier Plain Coastal Restoration and Protection Authority = \$12.2 million
 Iberia Parish Levee, Hurricane, and Conservation District = \$2.9 million

Total - \$15.1 million

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}

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