

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 179** HLS 18RS 706

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 19, 2018 12:03 PM	Author: CARTER, S.
Dept./Agy.: Transportation Local Governments	Analyst: Greg Albrecht
Subject: Local Government Motor Fuel Tax	

TAX/GASOLINE TAX OR SEE FISC NOTE LF RV See Note Page 1 of 1
(Constitutional Amendment) Authorizes political subdivisions in certain parishes to levy taxes on motor fuel

Present constitution prohibits political subdivisions from levying taxes on motor fuels, and requires all taxes that are levied on motor fuels (by the State) to be deposited into the Transportation Trust Fund (TTF) or the Construction Subfund of the TTF.

Proposed constitutional amendment retains the general prohibition against political subdivisions levying taxes on motor fuels, but provides an exception for the legislature to authorize such local taxes in the parishes of Ascension, East Baton Rouge, Iberville, Livingston, and West Baton Rouge. Only taxes levied on motor fuel by the State are deposited into the Transportation Trust Fund or the Construction Subfund of the TTF.

To be submitted to the electors at the statewide election to be held on November 6, 2018.

EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2022-23	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	2018-19	2019-20	2020-21	2021-22	2022-23	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 as a result of this measure.

REVENUE EXPLANATION

The bill removes the prohibition against local government taxation of motor fuels in the parishes of Ascension, East Baton Rouge, Iberville, Livingston, and West Baton Rouge, when authorized by the legislature, and would allow any receipts from such local taxation to avoid deposit into the Transportation Trust Fund (TTF) or the Construction Subfund of the TTF. The bill does not provide for any specific local taxation of motor fuels, other than the general exception for the listed parishes, but would allow such taxation in these parishes under the authority of other legislation. Any proceeds from authorized local taxation would not be subject to the expenditure allocations and procedures of the TTF, and would presumably be subject to the provisions of subsequent legislation authorizing the local taxation.

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