





# OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **SB 362** SLS 18RS 183  
Bill Text Version: **REENGROSSED**  
Opp. Chamb. Action: **w/ HSE COMM AMD**  
Proposed Amd.:  
Sub. Bill For.:

<b>Date:</b> April 20, 2018	3:27 PM	<b>Author:</b> WARD
<b>Dept./Agy.:</b> Parishes: Ascension, EBR, Iberville, Livingston, and WBR		<b>Analyst:</b> Jamie Mergist
<b>Subject:</b> Creation of Capital Area Road and Bridge District		

**CONTINUED EXPLANATION from page one:**

**Parcel Fees** – The bill would give the District the ability, subject to voter approval, the right to levy and collect a parcel fee within the boundaries of the district which shall not exceed five hundred dollars per parcel per year. For illustrative purposes, using values obtained from the Louisiana Tax Commission, we have calculated a potential revenue impact. If a \$500 parcel fee was imposed on every parcel within the District, the potential revenue would be approximately \$201 Million annually (total parcels in District for tax year 2016 = 402,360 x \$500/parcel).

**Sales Taxes** – The bill would give the District the ability, subject to voter approval, the right to levy and collect a sales and use tax not to exceed one percent within the district. For illustrative purposes, using locally reported figures/values, we have calculated a potential revenue impact. Using taxable sales of \$18 Billion within the District, a one percent increase in the sales tax rate would generate additional revenues up to \$180 Million annually. This analysis did not consider any existing caps on local sales taxes.

Senate      Dual Referral Rules

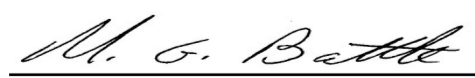
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}

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}

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