

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 709** HLS 20RS 1056

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 13, 2020 6:46 PM	Author: BISHOP, S.
Dept./Agy.: LA Dept. of Revenue	Analyst: Zachary Rau
Subject: Extends Sunset of LA Dept. of Revenue to FY 25	

SUNSET LAW OR NO IMPACT See Note Page 1 of 1
Re-creates the Department of Revenue

Proposed law provides for the re-creation of the LA Dept. of Revenue and all of its statutory entities effective June 30, 2020 in accordance with the sunset law, R.S. 49:191. Proposed law institutes a new termination date beginning July 1, 2024 for the department and all of its statutory entities to be fully terminated by July 1, 2025 without extending the re-creation.

Effective June 30, 2020.

EXPENDITURES	2020-21	2021-22	2022-23	2023-24	2024-25	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	2020-21	2021-22	2022-23	2023-24	2024-25	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

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The proposed legislation recreates the LA Dept. of Revenue and all of its statutory entities, which is already contemplated in the budgetary horizon

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. The proposed legislation recreates the LA Dept. of Revenue and all of its statutory entities, which is already contemplated in the budgetary horizon.

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}

Gregory V. Albrecht
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Chief Economist