Louisiana Legislative	OFFICE OF LEGISLATIV Fiscal Note	E AUDITOR							
Auditor		Fiscal Note On:	HB	287 ⊦	ILS 22RS	712			
Auditor Fiscal Notes	Bill Text Version: ENGROSSED								
Opp. Chamb. Action:									
	Proposed Amd.: Sub. Bill For.:								
Date: March 31, 2022	12:04 PM	Author: WILLARD							
Dept./Agy.: Parishes and Mun	icipalities								
Subject: Occupational Lice	nse Tax for Computer Businesses	Ana	lyst: C	ourtney	Stevenson	1			

Subject: Occupational License Tax for Computer Businesses

TAX/OCCUPATIONAL

EG NO IMPACT LF RV See Note

Page 1 of 1 Requires the annual occupational license tax levied on certain computer programming businesses to be set at a flat rate

This bill clarifies existing law that computer programming businesses are subject to an occupational license tax of one-tenth of one percent of annual gross receipts, with a minimum tax of \$50 and a maximum tax of \$2,000.

EXPENDITURES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	2026-27	<u>5 -YEAR TOTAL</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

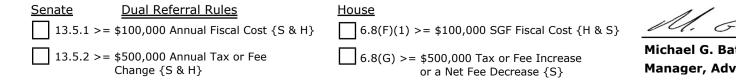
EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

An official with the Louisiana Municipal Association indicated that that computer programming businesses are currently subject to the tax rate provided by the bill, including the minimum and maximum tax. Therefore, this bill does not appear to have a fiscal impact, but only clarifies existing application of law.



G. Battle

Michael G. Battle Manager, Advisory Services