Louisiana Legislative	OFFICE OF LEGISLATIVE AUDITOR Fiscal Note								
Fiscal		Fiscal Note On:	HB	287 HLS	22RS	712			
Legislative Auditor Fiscal Notes	Bill Text Version: ENGROSSED								
NOP 10	Opp. Chamb. Action: w/ SEN COMM AMD								
		Proposed Amd.:							
	Sub. Bill For.:								
Date: May 18, 2022	11:51 AM	Aut	hor: \	WILLARD					
Dept./Agy.: Parishes and Muni	cipalities								
Subject: Occupational Licer	se Tax for Computer Businesses	Ana	lyst: (Courtney Ste	venson				

Subject: Occupational License Tax for Computer Businesses

TAX/OCCUPATIONAL EG1 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>	2024-25	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	<u>=====</u> \$0	\$0	\$0	<u>\$0</u>
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>	<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

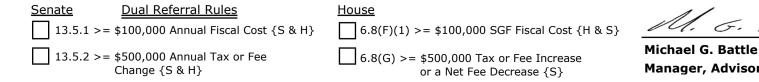
EXPENDITURE EXPLANATION

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

Manager, Advisory Services