

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 147** SLS 24RS 505

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 13, 2024 8:45 PM	Author: CONNICK
Dept./Agy.: Department of Revenue	Analyst: Noah O'Dell
Subject: First-Class Mail International with Delivery Confirmation	

TAX/TAXATION

EG NO IMPACT See Note

Page 1 of 1

Provides relative to the assessment of taxes by the Department of Revenue. (gov sig)

Current law requires the secretary of the Louisiana Department of Revenue (LDR) to send a notice by certified mail to a taxpayer against whom an assessment is imposed and when the tax is in jeopardy within two days at the address given in the last report filed by the taxpayer, or, if no report has been timely filed, to any address obtainable from any private or government entity. Current law requires the Secretary of LDR to immediately send a notice by mail to a taxpayer that fails to accompany his return filed with proper payment. If the balance of the amount due exceeds one thousand dollars, the Secretary shall send the notice by certified mail.

Proposed law retains current law, but requires such notices be sent by First-Class Mail International with Electronic USPS Delivery Confirmation if the notice is to be mailed to an address outside of the United States. Effective upon signature of the governor or lapse of time for gubernatorial action and applies to notices sent after 8/1/24.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	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	2024-25	2025-26	2026-27	2027-28	2028-29	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 Louisiana Department of Revenue (LDR) has already started implementing changes to mail international letters via the First-Class Mail International with Electronic USPS Delivery Confirmation.

Act 289 from the 2023 Regular Session requires LDR to send certain international notices via the First-Class Mail International with Electronic USPS Delivery Confirmation. The bill appears to expand this requirement to two other notices, specifically instances involving taxpayers with international addresses when the tax is in jeopardy or when the taxpayer fails to accompany his return filed with proper payment (provided the amount exceeds \$1,000). Any costs associated with this measure are expected to be negligible and will be absorbed by the department.

REVENUE EXPLANATION

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

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}


Deborah Vivien
Chief Economist