



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 77** HLS 24RS 232
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 26, 2024 1:25 PM	Author: LACOMBE
Dept./Agy.: West Feliciana Parish School Board & Council on Aging	Analyst: Sarah Futch
Subject: Angola Prison Rodeo Local Sales and Use Tax	

TAX/SALES-USE, LOCAL EG -\$23,460 LF RV See Note Page 1 of 1
 Provides for the disposition of certain local sales and use taxes at the Angola State Penitentiary Prison Rodeo

Purpose of Bill: The bill changes the allocation of local sales and use tax proceeds from event sales at the Angola State Penitentiary Prison Rodeo (Rodeo), decreasing the West Feliciana Parish School Board’s (School Board) share from 66% to 20% and increasing the West Feliciana Council on Aging’s (Council on Aging) share from 34% to 80%.

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	\$330	\$0	\$0	\$0	\$0	\$330
Annual Total	\$330	\$0	\$0	\$0	\$0	\$330

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	(\$23,460)	(\$23,460)	(\$23,460)	(\$23,460)	(\$23,460)	(\$117,300)
Annual Total	(\$23,460)	(\$23,460)	(\$23,460)	(\$23,460)	(\$23,460)	(\$117,300)

EXPENDITURE EXPLANATION

This bill may increase School Board expenditures by \$330 for Fiscal Year 2025.

A School Board official indicated that this bill may increase School Board expenditures by \$330 for Fiscal Year 2025 for software programming to implement the tax allocation changes provided for by this bill.

REVENUE EXPLANATION

This bill may decrease School Board sales tax revenue by approximately \$23,460 annually due to the reallocation of this revenue to the Council on Aging.

A School Board official indicated that, historically, the Rodeo's event sales generated an annual average of \$51,000 in sales tax from fiscal years 2019 to 2023, with the exception of 2021 when the rodeo was not held. Based on this data, the School Board's annual sales tax revenue from these event sales may decrease from \$33,660 (\$51,000 at 66%) to \$10,200 (\$51,000 at 20%), resulting in an annual revenue decrease of \$23,460 for the School Board.

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
Michael G. Battle
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