

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 827** HLS 24RS 2070

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 4, 2024	5:41 PM	<b>Author:</b> TURNER
<b>Dept./Agy.:</b> Department of Revenue & Uniform Local Sales Tax Board		<b>Analyst:</b> Noah O'Dell
<b>Subject:</b> Sales and Use Tax Rebate on Sale of Fiber Optic Cable Equip.		

TAX/TAX REBATES

OR NO IMPACT See Note

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Provides relative to the sales and use tax rebate on the sale of certain fiber-optic cable equipment

Current law establishes a rebate of 50% of the sales and use tax paid by the winning bidders in the Federal Communications Commission's Rural Digital Opportunity Fund Auction on fiber-optic cable equipment used to distribute fixed and mobile broadband networks to eligible rural unserved areas. Current law defines terms used in connection with the rebate.

Proposed law makes a technical change to R.S. 47:305.72(A)(2). Otherwise, it retains current law.

Effective August 1, 2024

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The bill amends and reenacts R.S. 47:305.72(A)(2), only to make a technical change; thereby retaining current law.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. The bill amends and reenacts R.S. 47:305.72(A)(2), only to make a technical change; thereby retaining current law.

The Tax Exemption Budget for 2022-2023 published by the Department of Revenue indicates no taxpayers claimed this particular rebate in FY 21, FY 22, or FY 23.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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**Chief Economist**