



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 416** HLS 26RS 1150  
 Bill Text Version: **ORIGINAL**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.: **REVISED**

<b>Date:</b> April 9, 2026	11:03 AM	<b>Author:</b> MCMAKIN
<b>Dept./Agy.:</b> East Baton Rouge Parish Community Improvement Fund		<b>Analyst:</b> Taylor Potter
<b>Subject:</b> Rededication of Funds		

FUNDS/FUNDING OR SEE FISC NOTE SD RV Page 1 of 1  
 Provides for disposition of monies in the East Baton Rouge Parish Community Improvement Fund

**Purpose of the bill:** This bill redirects 50% of the funds from the East Baton Rouge Community Improvement Fund to the Greater Baton Rouge Economic Foundation Site Development Fund. These funds were previously directed to urban mass transit in East Baton Rouge Parish (Capital Area Transit System - CATS). The remaining 50% of the funds will continue to go to the Research Park Corporation in East Baton Rouge Parish.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	<b>SEE BELOW</b>					
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	<b>SEE BELOW</b>					
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0

**EXPENDITURE EXPLANATION**  
**This bill would not directly increase or decrease expenditures, but would only redirect funds from one local entity to another.** The East Baton Rouge Parish Community Improvement Fund remains subject to the annual appropriation of the Legislature. The bill does not change the source or the amount of the revenues deposited into the fund. The overall fiscal impact is a redistribution of funds rather than an increase or decrease in spending authority.

**Note:** While the bill does not have a direct impact on overall governmental expenditures and revenues, according to CATS personnel, this bill would decrease funding available for local mass transit, impacting both revenue and expenditures for CATS.

**REVENUE EXPLANATION**  
**The bill would not directly increase or decrease revenues, as it only redirects the statutory allocation from CATS to the Economic Foundation Site Development Fund**

The Community Improvement Fund is made up of a percentage of hotel/motel tax collections and is subject to annual appropriation. Annual appropriations are approximately \$2.6 million, which would result in \$1.3 million being moved from CATS to the Economic Foundation Site Development Fund.

**Note:** While the bill does not have a direct impact on overall governmental expenditures and revenues, according to CATS personnel, this bill would decrease funding available for local mass transit, impacting both revenue and expenditures for CATS.

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**  
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