



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: SB 200 SLS 14RS 207
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.: REVISED

Date: April 14, 2014 8:05 AM
Author: ALLAIN
Dept./Agy.: Political Subdivision Tax Propositions
Subject: Voter Turnout
Analyst: David Helminiak

LOCAL AGENCIES OR SEE FISC NOTE LF RV See Note Page 1 of 1
Constitutional Amendment to require a minimum turnout of 20% of voters to approve a political subdivision or special district proposition to incur or assume debt, issue bonds, or levy a tax. (2/3 - CA13s1(A)) (1/1/15)
Purpose of Bill: This measure provides for a constitutional amendment which would require 20 percent voter turnout for propositions to be considered approved, when the proposition is to incur or assume debt, issue bonds, or levy a tax.

Table with 7 columns: EXPENDITURES, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

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

According to an official with the Secretary of State, there will be no cost for the constitutional election to for this measure as the state already budgets for multiple constitutional elections annually.

REVENUE EXPLANATION

The fiscal impact on local government revenues is indeterminable as a result of this measure.

According to an official of the Louisiana Municipal Association, if a municipality attempts to renew a sales tax and the voter turnout is less than 20% then the tax is not approved and the municipality will experience a loss of revenue.

According to an official with the Secretary of State, each year many governmental entities must hold elections to renew sales, use, and ad valorem taxes that are due to expire. There are also new propositions to fund crime prevention districts and to establish hotel taxes.

According to the Secretary of State's website, during fiscal year 2013 there were five election dates, with three of the election dates having nine propositions that would be subject to this provision. Of these election dates, the three propositions voted on during the November 6th, 2012 presidential election had a voter turnout of over 20%. The other six propositions had voter turn out of less than 10%.

- Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
6.8(F)(2) >= \$500,000 State Rev. Reduc. {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Joy Irwin
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