



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 259 HLS 17RS 522
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 28, 2017 11:52 AM Author: ZERINGUE
Dept./Agy.: Levee Districts Analyst: Sarah Futch
Subject: Taxing Authority of Levee Districts

LEVEES OR SEE FISC NOTE LF RV Page 1 of 1
(Constitutional Amendment) Provides relative to the taxing authority of levee districts

Purpose of the Bill: This bill authorizes the governing authority of levee districts created on or after January 1, 2006 to impose up to a 5 mills property tax without voter approval (current law requires voter approval), and authorizes these districts to impose additional property taxes subject to voter approval. The impact of this bill is dependent upon approval of the constitutional amendment by Louisiana voters at the statewide election to be held on October 14, 2017.

Table with 7 columns: EXPENDITURES, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 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, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 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 due to election costs of obtaining voter approval for the constitutional amendment. This information was provided by an official with the Secretary of State's Office.

REVENUE EXPLANATION

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

This bill authorizes the governing authority of levee districts created on or after January 1, 2006 to impose a property tax up to 5 mills without voter approval (current law requires voter approval). Assuming that this bill only affects the processes by which taxes can be approved and levied, there would be no direct fiscal impact as a result of the provisions set forth in this bill.

To provide information regarding revenue associated with the levying of a five mill tax, we obtained information from various levee districts and authorities as follows:

- Southeast Louisiana Flood Protection Authority - East = \$30.0 million
Chenier Plain Coastal Restoration and Protection Authority = \$12.2 million
St. Tammany Levee, Drainage, and Conservation District = \$6.3 million
Southeast Louisiana Flood Protection Authority - West = \$6.0 million
Iberia Parish Levee, Hurricane and Conservation District = \$2.9 million

Total - \$57.4 million

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}

Signature of Michael G. Battle
Michael G. Battle
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