



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

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

<b>Date:</b> May 23, 2017 12:06 PM	<b>Author:</b> ZERINGUE
<b>Dept./Agy.:</b> Levee Districts	<b>Analyst:</b> Sarah Futch
<b>Subject:</b> Taxing Authority of Levee Districts	

LEVEES EG 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 Chenier Plain Coastal Restoration and Protection Authority, the Iberia Parish Levee, Hurricane, and Conservation District, and the St. Tammany Levee, Drainage, and Conservation District 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.

<b>EXPENDITURES</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>5 -YEAR TOTAL</b>
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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
<b>Annual Total</b>						

<b>REVENUES</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>5 -YEAR TOTAL</b>
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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
<b>Annual Total</b>						

**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, assuming that this bill only affects the processes by which taxes can be approved and levied.**

This bill authorizes the Chenier Plain Coastal Restoration and Protection Authority, the Iberia Parish Levee, Hurricane, and Conservation District, and the St. Tammany Levee, Drainage, and Conservation District 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:

- Chenier Plain Coastal Restoration and Protection Authority = \$12.2 million
- St. Tammany Levee, Drainage, and Conservation District = \$6.3 million
- Iberia Parish Levee, Hurricane and Conservation District = \$2.9 million

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**Total - \$21.4 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}

*M. G. Battle*  
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