



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 259 HLS 17RS 522
Bill Text Version: REENGROSSED
Opp. Chamb. Action: W/ SEN FLOOR AMD
Proposed Amd.:
Sub. Bill For.:

Date: June 2, 2017 5:34 PM Author: ZERINGUE
Dept./Agy.: Chenier Plain Coastal Restoration and Protection Authority
Subject: Taxing Authority of Levee Districts Analyst: Sarah Futch

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

Purpose of the Bill: This bill authorizes the Chenier Plain Coastal Restoration and Protection Authority to impose up to a 5 mills property tax without voter approval (current law requires voter approval), and authorizes this district 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, 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 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 the Chenier Plain Coastal Restoration and Protection Authority which indicates that a 5 mills tax would generate \$12.2 million in revenue.

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
Manager, Advisory Services