

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 115** SLS 18RS 500

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 4, 2018 10:05 AM	Author: MIZELL
Dept./Agy.: DCFS/Dept of Revenue	Analyst: Tanesha Morgan
Subject: Child Support Enforcement	

Children OR INCREASE GF EX See Note Page 1 of 1
Provides relative to child support enforcement.

Present law provides for a cooperative program between the Louisiana Department of Revenue (LDR) and Department of Children and Family Services (DCFS) that allows DCFS to provide the names of parents who are delinquent in child support payments to LDR for collection. Proposed law provides for LDR to notify DCFS if a delinquent parent obtains or changes employment and is paying income taxes.

EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total						
REVENUES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There are anticipated to be IT implementation costs to LDR to make software changes to their existing computer programs to identify the individuals specified in this bill. The LFO has requested additional information from LDR regarding system changes to determine the extent of this cost.

This measure further provides that LDR shall notify DCFS of employment changes and payment of income tax for individuals that are delinquent in paying child support. This fiscal note assumes that the selected method of notification from LDR to DCFS will be by email, which is not anticipated to have a cost.

REVENUE EXPLANATION

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

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}

Evan Brasseaux

Evan Brasseaux
Staff Director