

**LEGISLATIVE FISCAL OFFICE
Fiscal Note**



Fiscal Note On: **HB 374** HLS 18RS 156
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 27, 2018 10:09 AM	Author: ABRAMSON
Dept./Agy.: Board of Tax Appeals	Analyst: Benjamin Vincent
Subject: Refund of Certain Filing Fees and Deposits	

TAX APPEALS/BOARD EN -\$42,900 GF RV See Note Page 1 of 1

Requires the Board of Tax Appeals to refund certain filing fees and deposits paid relating to claims for the solar energy systems tax credit

Proposed law requires the Board of Tax Appeals to waive deposits and filing fees for appeals related to qualified claims for a solar energy system credit that have not already been paid, and for the LA Department of Revenue (LDR) to refund the costs that have already been paid. Payments are to be made by LDR from the same source as the claim for the tax credit.

Effective upon governor's signature.

EXPENDITURES	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>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2018-19	2019-20	2020-21	2021-22	2022-23	5 -YEAR TOTAL
State Gen. Fd.	(\$42,900)	\$0	\$0	\$0	\$0	(\$42,900)
Agy. Self-Gen.	(\$44,700)	\$0	\$0	\$0	\$0	(\$44,700)
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>	\$0
Annual Total	(\$87,600)	\$0	\$0	\$0	\$0	(\$87,600)

EXPENDITURE EXPLANATION

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

REVENUE EXPLANATION

BTA reports that filing fees associated with appeals related to qualified claims of solar energy system credits amount to a total of \$87,600, of which \$42,900 has been received and included in the proposed FY19 BTA budget. These funds account for approximately 17% of the fee revenue supporting the statewide component of BTA's operations.

Proposed law would require LDR to refund fees already received from the state general fund. This refund would be paid in the next installment of the claimant's refund (required by Act 413 of the 2017 Regular Session), and is reflected in the \$42,900 reduction to FY19 SGF revenue in the table above.

The balance of these fees would be waived due to proposed law. The total fees outstanding amount to \$44,700, and would be designated as BTA self-generated revenues for FY19. This is reflected in the \$44,700 reduction to SGR in the table above.

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}

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