



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 179 HLS 19RS 247
Bill Text Version: ENROLLED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: June 4, 2019 11:49 AM Author: MORRIS, JIM
Dept./Agy.: Caddo Parish Fire District No.3 Analyst: Elizabeth Caillier
Subject: Sales and Use Tax

FIRE PROTECTION EN +\$623,000 LF RV See Note Page 1 of 1
Authorizes Caddo Parish Fire District No. 3 to levy and collect a sales and use tax

Purpose of Bill: The bill authorizes Caddo Parish Fire District No. 3 to levy a sales and use tax not to exceed 1%, subject to voter approval. In addition, this bill provides that proceeds shall be used for maintaining and operating fire protection facilities, obtaining water for fire protection purposes, or other lawful purposes.

Table with columns: EXPENDITURES, REVENUES, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

This bill may increase local fund expenditures for the Caddo Parish Fire District No.3 by approximately \$293,500 starting in 2019-20, increasing annually to \$623,000 by 2023-24 as the additional tax revenue is used.

An official with the Louisiana Secretary of State's Office indicated that the total election cost to the Fire District could vary depending on when the election is held. Based on the recent costs of elections in the Fire District, the total cost for the election would be about \$35,000 if held in the fall of 2019 or \$20,000 if held in the following spring.

REVENUE EXPLANATION

This bill may increase local sales tax revenue for Caddo Parish Fire District No.3 by approximately \$293,000 starting in 2019-20, increasing annually to \$623,000 by 2023-24.

An official with the Caddo-Shreveport Sales and Use Tax Commission indicated that this bill may increase revenues of the fire district by approximately \$293,500 in 2019-20 (6 months of collections), assuming the sales tax is approved by voters and imposed starting January 2020.

Senate Dual Referral Rules
[X] 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
[X] 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