

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 672** HLS 20RS 561  
 Bill Text Version: **ORIGINAL**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> March 31, 2020 12:07 PM	<b>Author:</b> JAMES
<b>Dept./Agy.:</b> EBR Parish Public Defender and Community Improvement Fund	<b>Analyst:</b> Patrice Thomas
<b>Subject:</b> Redication of Sales Tax to EBR Parish Public Defender	

TAX/SALES-USE, LOCAL OR SEE FISC NOTE SD EX Page 1 of 1  
 To rededicate a portion of certain sales and use taxes levied in East Baton Rouge Parish to fund the office of the East Baton Rouge Parish Public Defender

Present law dedicates 50% of the money in the East Baton Rouge Parish Community Improvement Fund to urban mass transit in the parish and 50% to the Research Park Corporation. Proposed law requires \$500,000 to be remitted to the EBR Public Defender before distributions from the fund. Present law dedicates the money in the East Baton Rouge Parish Enhancement Fund as follows: (1) \$100,000 for urban mass transit purposes in the parish; (2) \$100,000 to the Baton Rouge Sports Foundation; (3) remainder to the Riverside Centroplex Arena and Exhibit Center. Proposed law repeals the \$100,000 dedication to the Baton Rouge Sports Foundation and dedicates \$400,000 to the EBR Public Defender. Present law dedicates 100% of revenues in the East Baton Rouge Parish Riverside Centroplex Fund to capital improvements to the Riverside Centroplex, the LA Arts and Science Center, Riverfront Promenade, and "related projects" in the Riverfront Development Plan. Proposed law requires \$100,000 to be remitted to the EBR Public Defender before any other distributions from the fund.

EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b><u>\$0</u></b>
<b>Annual Total</b>						

REVENUES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b><u>\$0</u></b>
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

Proposed law reallocates statutory dedication funding appropriated in Schedule 20-901 - Sales Tax Dedicaitons. Proposed law will result in an increase of \$1 M to the East Baton Rouge Parish Defender by reallocating \$250,000 from the Research Park Corporation, \$250,000 from the East Baton Rouge Parish City Council, \$100,000 from the Baton Rouge Sports Foundation, and \$400,000 from the Baton Rouge Centroplex (see means of finance sources explained in REVENUE EXPLANATION below).

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. Proposed law does not change sales and use taxes levied, but reallocates certain sales and use taxes in East Baton Rouge Parish (EBPR) to the East Baton Rouge Parish Public Defender. There is no current statutory dedication revenue forecast for FY 21 by the REC. Actual revenue collected in FY 19 illustrates the anticipated, approximate allocation change to statutory dedications under this measure.

**East Baton Rouge Parish Community Improvement Fund**

FY 2019 Revenue - \$2,553,287

	<u>Present Law</u>	<u>Proposed Law</u>	<u>\$ Difference</u>
Research Park Corporation	\$1,276,643	\$1,026,643	(\$250,000)
EBRP City Council	\$1,276,643	\$1,026,643	(\$250,000)
EBRP Public Defender	\$ 0	\$ 500,000	\$500,000
	<u>\$2,553,287</u>	<u>\$2,553,287</u>	<u>\$ 0</u>

**East Baton Rouge Parish Enhancement Fund**

FY 2019 Actuals - \$1,287,936

	<u>Present Law</u>	<u>Proposed Law</u>	<u>\$ Difference</u>
Mass Transit	\$ 100,000	\$100,000	\$ 0
BR Sports Foundation	\$ 100,000	\$ 0	(\$100,000)
Baton Rouge Centroplex	\$1,087,936	\$787,936	(\$300,000)
EBRP Public Defender	\$ 0	\$400,000	\$400,000
	<u>\$1,287,936</u>	<u>\$1,287,936</u>	<u>\$ 0</u>

**East Baton Rouge Parish Riverside Centroplex Fund**

FY 2019 Actuals - \$1,249,308

	<u>Present Law</u>	<u>Proposed Law</u>	<u>\$ Difference</u>
EBR Centroplex	\$1,249,308	\$1,149,308	(\$100,000)
EBRP Public Defender	\$ 0	\$ 100,000	\$100,000
	<u>\$1,249,308</u>	<u>\$1,249,308</u>	<u>\$ 0</u>

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**