

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



Fiscal Note On: **SB 283** SLS 20RS 444

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 11, 2020 8:05 AM	<b>Author:</b> ALLAIN
<b>Dept./Agy.:</b> Local Sales Tax Administration	<b>Analyst:</b> Zachary Rau
<b>Subject:</b> Adjustments to Deadlines for Filing of Returns/Assessments	

TAX/LOCAL OR NO IMPACT LF RV See Note  
Provides relative to local sales tax administration. (1/1/21)

Present law provides that taxpayers have 15 days to respond to issuances of determinations of local taxes to taxpayers that fail to make and file returns or reports required by the provisions of local ordinances. Proposed law lengthens the aforementioned timelines by 15 days, from 15 days to 30 days. Present law requires taxpayers to act within 30 days of notice after a collector issues a proposed assessment. Proposed law lengthens the aforementioned timeline by 30 days, from 30 days to 60 days.

Effective January 1, 2021.

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

  

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

**EXPENDITURE EXPLANATION**

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

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. The proposed legislation lengthens timelines under which taxpayers may protest a local collector's determination of taxes due by 15 days, from 15 days to 30 days. Furthermore, the proposed law lengthens timelines for when a taxpayer may act upon a protested assessment, allowing them 60 days rather than 30 days to pay the assessment, pay under protest, or appeal to the Board of Tax Appeals for a redetermination of the assessment. The aforementioned adjustments may slightly lengthen timelines for receipt of tax revenues for local governmental units, but are not anticipated to significantly affect aggregate tax collections as a whole or for any particular fiscal years.

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}

*Gregory V. Albrecht*  
**Gregory V. Albrecht**  
**Chief Economist**