

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 202** HLS 20RS 377

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 14, 2020 3:51 PM	Author: HORTON
Dept./Agy.: LA Dept. of Revenue/Secretary of State	Analyst: Zachary Rau
Subject: LA Tax Institute Reports	

REVENUE DEPARTMENT EG SEE FISC NOTE GF EX See Note Page 1 of 1
 Provides that the reports, studies, and recommended publications of the Louisiana Tax Institute shall be distributed by the Department of Revenue rather than the Department of State
Present law provides that the Secretary of State print and distribute reports of the LA Tax Institute in the same manner as the acts of the legislature. Proposed law requires the LA Dept. of Revenue to distribute the reports of the LA Tax Institute and removes the printing requirement for the reports. Proposed law adds three members to the LA Tax Institute: one appointed by the President of the Senate, one appointed by the Speaker of the House of Representatives, and the executive director of the LA Uniform Local Sales Tax Board or their respective designee.

EXPENDITURES	2020-21	2021-22	2022-23	2023-24	2024-25	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
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	2020-21	2021-22	2022-23	2023-24	2024-25	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

Proposed law will result in a negligible reduction of expenditures for the Secretary of State. In FY 19, the Secretary of State printed the reports of the LA Tax Institute (LTI) in-house at a cost of \$16. To the extent the Secretary of State were to print the reports in the same manner as the acts of the legislature, it would result in total expenditures of \$1,904 (16 books * \$119 per book). The Secretary of State would no longer incur these expenditures as a result of the proposed legislation.

Additionally, proposed law adds three members to the LTI, one member appointed by the Speaker of the House of Representatives, one member appointed by the President of the Senate, and the executive director of the LA Uniform Local Sales Tax Board or their designee. Provisions of current law for the LTI state that members may not receive compensation for their services, but may receive per diems or travel reimbursements for meetings in accordance with the guidelines of the entities they represent. To the extent appointees by the aforementioned persons work for state entities, they may realize a marginal additional cost associated per diems and travel reimbursements.

Note: the LA Dept. of Revenue does not anticipate an expenditure impact associated with the proposed legislation, as it presently puts LTI reports on its website for public access.

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}

John D. Carpenter
Legislative Fiscal Officer