



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 647** HLS 21RS 524

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 12, 2021	4:56 PM	<b>Author:</b> JOHNSON, TRAVIS
<b>Dept./Agy.:</b> Delta Agriculture Research and Sustainability District		<b>Analyst:</b> Sarah Futch
<b>Subject:</b> Creation of Ag Research & Sustainability District		

DISTRICTS/ECONOMIC DEVEL OR SEE FISC NOTE LF RV  
Creates the Delta Agriculture Research and Sustainability District

**Purpose of Bill:** This bill creates the Delta Agriculture Research and Sustainability District ("District") as a political subdivision of the state (whose boundaries encompass the parishes of East Carroll, Madison, and Tensas). The bill provides for boundaries and governance through the Board of Commissioners of the District, and provides for duties and powers. The bill provides that the District be granted the powers of a political subdivision including the power to levy a sales and use tax not to exceed one-half of one percent, provided that the proposition is approved by a majority of the qualified electors of the district voting in the election held for such purpose. The District's purpose is to promote and encourage agricultural research and sustainability to stimulate the economy through commerce, industry, and research and to utilize and develop natural and human resources of the area by providing job opportunities.

<b>EXPENDITURES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
<b>Annual Total</b>						

  

<b>REVENUES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
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Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

**Local Fund expenditures may increase by an indeterminable amount as a result of this bill.** Due to planning being in the preliminary stages, the number of variables, and lack of information available, the exact expenditure impact of the bill is indeterminable at this time.

The bill creates the district as a political subdivision and provides for various powers and duties including the authority to (1) appoint agents and employees, and fix their compensation; (2) acquire property and to enter into contracts for purchase, acquisition, construction and improvement of works and facilities; (3) seek, apply for, or receive any donations, financial assistance, or monies by way of public or private grants or investors; (4) sue and be sued; (5) regulate imposition of fees and rentals charged by the District for its facilities and services rendered by it; and (6) to incur debt.

**REVENUE EXPLANATION**

**Local Fund revenues may increase by indeterminable amount as a result of this bill.** The new district will have the power to receive gifts, grants, donations, monies, property, or assistance from public or private grants or investors, which may increase revenues for the district.

The district may levy and collect a sales and use tax within the boundaries of the district subject to voter approval. For example, a tax of one-half of one percent would generate \$1,802,651 annually based on an estimate provided by a representative of the Concordia Parish School Board (Sales Tax Division) using fiscal year 2019-2020 sales tax collection data for East Carroll, Madison, and Tensas parishes.

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}

*Michael G. Battle*  
**Michael G. Battle**  
**Manager, Advisory Services**