

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



Fiscal Note On: **HB 301** HLS 21RS 601

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 30, 2021	3:39 PM	<b>Author:</b> LANDRY
<b>Dept./Agy.:</b> Revenue		<b>Analyst:</b> Greg Albrecht
<b>Subject:</b> Tax Credit for Funeral Costs Pregnancy-Related Deaths		

TAX/INCOME TAX OR -\$75,000 GF RV See Note Page 1 of 1  
Establishes an income tax credit for certain funeral and burial expenses for certain pregnancy-related deaths

Proposed law provides a refundable tax credit for funeral and burial expenses associated with a pregnancy-related death. The amount of credit shall be the lower of actual reasonable expenses or \$5,000.

Applicable to taxable years beginning on or after January 1, 2022.

<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	<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>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	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	<b>(\$300,000)</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>(\$75,000)</b>	<b>(\$75,000)</b>	<b>(\$75,000)</b>	<b>(\$75,000)</b>	<b>(\$300,000)</b>

**EXPENDITURE EXPLANATION**

The Department of Revenue indicates that the costs to modify and test tax systems to incorporate an additional credit are approximately \$26,000 of staff time.

**REVENUE EXPLANATION**

According to the La Dept. of Health, the number of pregnancy-related deaths in Louisiana in 2016 was 14, and 15 in 2017. Using 15 as the count of deaths eligible for the credit provided by this bill, multiplied by the \$5,000 maximum credit amount, results in state fiscal exposure of some \$75,000 per year. The Department's Maternal Mortality Review Reports indicate somewhat of a rising trend of such deaths, although only modestly from 2016 to 2017, suggesting possible rising state fiscal exposure in future periods.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Christopher A. Keaton**  
**Legislative Fiscal Officer**