



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 415** HLS 21RS 926  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> June 9, 2021	10:26 AM	<b>Author:</b> GAINES
<b>Dept./Agy.:</b> Tourist Commissions		
<b>Subject:</b> Tourism Recovery and Improvement Districts		<b>Analyst:</b> Marc Deshotels

TOURISM EN SEE FISC NOTE LF EX See Note Page 1 of 1  
 Provides for the creation of tourism recovery and improvement districts

**Purpose of the Bill:** This bill provides a process for creating, modifying, renewing, and dissolving tourism recovery and improvement districts (district) by tourism commissions and businesses located within the districts. In addition, the bill authorizes tourist commissions to levy an assessment up to 5% or \$5 on businesses within the districts by resolution for the districts, in accordance with the management plan for the districts. This assessment is to be paid by customers of these businesses.

This bill appears to be applicable to the 44 tourist commissions listed in R.S. 33:4574(B). This bill is not applicable to the Jefferson Convention and Visitors Bureau, Inc. or any tourist commission domiciled in Orleans Parish.

EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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	\$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>						

  

REVENUES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>5 -YEAR TOTAL</u>
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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>						

**EXPENDITURE EXPLANATION**

**This measure may increase local fund expenditures by an indeterminable amount.**

Based on information provided by St. Landry Parish Tourist Commission, Louisiana Office of Tourism, and the Louisiana Travel Association, it appears that the impact of this bill is indeterminable at this time due to the lack of specifics regarding the formation of individual districts, businesses included, and fees levied and collected. However, overall local government expenditures are expected to increase to the extent that tourism recovery and improvement districts (district) are created and levied assessments are spent within each district.

**REVENUE EXPLANATION**

**This measure may increase local fund revenue by an indeterminable amount.**

Based on information provided by St. Landry Parish Tourist Commission, Louisiana Office of Tourism, and the Louisiana Travel Association, it appears that the impact of this bill is indeterminable at this time due to the lack of specifics regarding the formation of individual districts, businesses included, and fees levied and collected. However, overall local government revenues are expected to increase to the extent that tourism recovery and improvement districts (district) are created and assessments are levied within each district. The maximum assessment will be 5% or \$5 depending on whether the assessment is levied on a percentage basis or dollar amount basis.

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}

*M. G. Battle*  
**Michael G. Battle**  
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