



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **HB 992** HLS 22RS 2037

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 22, 2022	1:23 PM	<b>Author:</b> BEAULLIEU
<b>Dept./Agy.:</b> Louisiana Tax Commission		
<b>Subject:</b> Authorizes TC to hear claims for public service properties		<b>Analyst:</b> Prashant Sastry

TAX COMMISSION, STATE

OR NO IMPACT See Note

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Authorizes the LA Tax Commission to hear claims for the refund of ad valorem property taxes erroneously paid on public service properties

Proposed law grants the LA Tax Commission the sole authority to make a determination based on the merits and correctness of a timely filed claim for refund of ad valorem taxes erroneously paid in connection with public service property without consultation with the assessor of the parish in which the public service property is located.

EXPENDITURES	2022-23	2023-24	2024-25	2025-26	2026-27	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2022-23	2023-24	2024-25	2025-26	2026-27	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Under the proposed law, the LA Tax Commission is the sole authority to make a determination for a refund of ad valorem taxes erroneously paid on public service properties without consulting with the assessor of that parish. The Tax Commission reports that it is capable of handling any workload arising from increased refund claims with their existing budgetary and personnel resources.

**REVENUE EXPLANATION**

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