| | OFFICE OF | LEGISLATIVE AU Fiscal Note | DITOR | | | | | | | |
|--|-------------------------------------|-------------------------------|---------------------------------------|-----------------|------------------|------|------|--|--|--|
| Auditor Fiscal Notes | | | Fiscal Note On: Bill Text Version: | | 1007 HLS SSED | 22RS | 1875 | | | |
| No the second se | Opp. Chamb. Action: w/ SEN COMM AMD | | | | | | | | | |
| | | Proposed Amd.: | | | | | | | | |
| | | | Sub. Bill For.: | | | | | | | |
| Date: May 18, 2022 | 11:37 AM | | Aut | thor: P | HELPS | | | | | |
| Dept./Agy.: Political Subdivision | าร | | | | | | | | | |
| Subject: Tax Sale Property | | | Ana | l yst: G | ary Devall | | | | | |
| TAX/PROPERTY | EG1 NO IMPACT LF EX See Note | | | | Page 1 of 1 | | | | | |

Provides relative to tax sale property

Purpose of Bill: This bill clarifies the limitations on the rights of tax sale purchasers as it relates to possession of tax sale property, rent charged to property owners/occupants, evictions, and construction/improvement of tax sale property. In addition, this bill clarifies the limitation on the rights of political subdivisions to evict tax debtors or take possession of the tax sale property during the redemptive period.

| EXPENDITURES | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> | <u>5 -YEAR TOTAL</u> |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|
| 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 |
| REVENUES | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | 2026-27 | <u>5 -YEAR TOTAL</u> |
| 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> |
| | | | \$0 | \$0 | \$0 | \$0 |

EXPENDITURE EXPLANATION

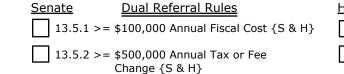
There is no anticipated direct material effect on governmental expenditures as a result of this measure.

Based on information from officials with East Baton Rouge Parish, Caddo Parish, Jefferson Parish, several Sheriffs' Offices, and the Louisiana Municipal Association, it appears that this bill is not expected to impact governmental expenditures as the bill clarifies existing law.

REVENUE EXPLANATION

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

Based on information from officials with East Baton Rouge Parish, Caddo Parish, Jefferson Parish, several Sheriffs' Offices, and the Louisiana Municipal Association, it appears that this bill is not expected to impact governmental revenue as the bill clarifies existing law.



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

G. Battle

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} Michael G. Battle Manager, Advisory Services