



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 1007** HLS 22RS 1875  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> May 27, 2022	1:00 PM	<b>Author:</b> PHELPS
<b>Dept./Agy.:</b> Political Subdivisions		<b>Analyst:</b> Gary Devall
<b>Subject:</b> Tax Sale Property		

TAX/PROPERTY EN 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. This bill also provides penalties for acquiring persons who violate the provisions of R.S. 47:2158.1 or R.S. 47:2231.1.

Note: The bill does not provide information about the penalties as it relates to who will collect penalty payments and who will receive these payments.

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>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	<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>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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.

Note: The bill does not provide information about the penalties as it relates to who will collect penalty payments and who will receive these payments. As a result, the impact of the bill on government is currently indeterminable.

**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.

Note: The bill does not provide information about the penalties as it relates to who will collect penalty payments and who will receive these payments. As a result, the impact of the bill on government is currently indeterminable.

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**  
**Manager, Advisory Services**