



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 488** SLS 22RS 1312
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 27, 2022	1:20 PM	Author: HEWITT
Dept./Agy.: St. Tammany Parish Nonelected Taxing Authorities		Analyst: James Bryant
Subject: Procedures for millage rate increases in certain parishes.		

TAX/AD VALOREM EN NO IMPACT LF EX See Note
 Authorizes millage rate increases in certain parishes. (8/1/22) Page 1 of 1

Purpose of Bill: This bill changes population parameters so that current law will continue to apply only to St. Tammany Parish (i.e., current practices will continue). Current law applies to parishes with a population between 230,000 and 250,000. St. Tammany fit this population range according to the 2010 Census. However, St. Tammany's population increased according to the 2020 census and they no longer fit in this population range. When the Census population figures changed, Lafayette and Caddo Parishes fit the range in current law. The bill changes the population range to apply to parishes with a population between 245,000 and 265,000 according to the most recent federal decennial census (i.e., St. Tammany).

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>	<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

EXPENDITURE EXPLANATION

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

According to officials with St. Tammany Parish, there would be no impact to expenditures. St. Tammany would not change current practices as a result of this bill.

According to officials from Caddo and Lafayette Parishes, there would be no impact to expenditures. Caddo and Lafayette Parishes would not change current practices as a result of this bill.

REVENUE EXPLANATION

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

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