



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **SR 168** SLS 22RS 4040

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.: **REVISED**

<b>Date:</b> June 1, 2022	5:29 PM	<b>Author:</b> JACKSON
<b>Dept./Agy.:</b> Louisiana Tax Institute		
<b>Subject:</b> Louisiana Tax Institute Study for Small Businesses		<b>Analyst:</b> Prashant Sastry

TAX/TAXATION

OR SEE FISC NOTE GF EX

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Requests the Louisiana Tax Institute to study Louisiana's tax expenditures and all other government programs and grants in order to determine which programs provide the greatest benefit and assistance to Louisiana-owned small businesses.

Proposed resolution requests the Louisiana Tax Institute to study Louisiana's government programs, grants, and tax expenditures to determine which tax expenditures and state programs provide the greatest benefit and assistance to Louisiana-owned small businesses.

EXPENDITURES	2022-23	2023-24	2024-25	2025-26	2026-27	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	\$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

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**

Proposed resolution may increase SGR expenditures by a nominal amount as a result of per diem and travel expense reimbursement associated with meetings for the Louisiana Tax Institute. The Tax Institute is governed by a board of eleven members and the members serve without compensation; however, members may receive travel and other reimbursements. While there may be costs associated with legislative per diem for legislators appointed to the Tax Institute, as well as for administrative support, they are expected to be minimal and absorbed within the legislative budget. For informational purposes, legislative members that serve on the Tax Institute board shall receive a legislative per diem of \$168.

**REVENUE EXPLANATION**

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

Senate	Dual Referral Rules	House
<input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}		<input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Evan Brasseaux*

Evan Brasseaux

Interim Deputy Fiscal Officer