

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 244** SLS 22RS 383

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: June 2, 2022	10:25 AM	Author: ALLAIN
Dept./Agy.: Louisiana Legislative Auditor		Analyst: Deborah Vivien
Subject: Uniform collection cost reporting mechanism for locals		

TAX/LOCAL EN NO IMPACT SG EX See Note Page 1 of 1
Requires uniform reporting by local sales tax collectors that are compensated based on cost of collection. (8/1/22)

Proposed law directs the Legislative Auditor and Uniform Local Sales Tax Board to develop a standard reporting schedule for single collectors of sales and use tax that are paid a collection fee. The report schedule will mandate that the collector provide information about collection and disbursement methods and the actual cost of collecting sales and use tax. Collectors will begin using the schedule at the end of Calendar Year 2023 or Fiscal Year 2023-24, depending on the operating calendar of the local authority and submit the information to the Legislative Auditor along with other required annual audit documents. The annual reporting schedule is subject to revision by the Legislative Auditor and Uniform Local Sales Tax Board as necessary.

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

EXPENDITURE EXPLANATION

The Louisiana Legislative Auditor (LLA) and Uniform Local Sales Tax Board indicate that development of the reporting schedule and the review of the annual submissions within the regular annual audit process will not require additional resources. It is not expected that annual reporting of current collection practices will place a significant burden on the state or local collectors as this information is already required to be reported.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. The bill simply provides for a reporting mechanism and does not change tax liabilities in any way.

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}

Alan M. Boxberger

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Interim Legislative Fiscal Officer