

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 279** HLS 23RS 673

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action: **W/ SEN FLOOR AMD**

Proposed Amd.:

Sub. Bill For.:

Date: May 25, 2023	10:30 AM	Author: ADAMS
Dept./Agy.: Louisiana Tax Commission		Analyst: Noah O'Dell
Subject: Ad Valorem Tax Assessment Information		

TAX COMMISSION, STATE EGF +\$20,000 GF EX See Note Page 1 of 1
 Provides relative to conveying by the La. Tax Commission of ad valorem tax assessment information it receives from local assessors

Present law authorizes the commission, upon request of any taxpayer, to convey or transfer electronically to the taxpayer historical information held pursuant to present law and viewable from the commission's website, which information is at least one year old at the time of the request.

Proposed law repeals the condition relating to the recency of the information (excluding public service properties), thereby authorizing the commission to publish any current-year non-confidential information on their website and convey/transfer electronically to any taxpayer, upon request, any current-year or historical non-confidential information. Proposed law requires the Louisiana Tax Commission promulgate rules for the submission of assessment rolls and for the designation of confidential information in the assessment rolls submitted by assessors. Proposed law prohibits the LA Tax Commission from conveying any information designated as confidential by assessors.

EXPENDITURES	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$20,000	\$0	\$0	\$0	\$0	\$20,000
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	INCREASE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</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>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The Louisiana Tax Commission is capable of conveying current-year ad valorem tax assessment information electronically at no additional cost. However, proposed law requires the commission to promulgate rules for the submissions of assessment rolls and the designation of confidential information in an assessment roll submitted. Louisiana Tax Commission reports an estimated cost of \$20,000 for a vendor to design the flagging of confidential information.

Local assessor offices are anticipated to incur a one-time increase in costs to adjust their systems for compatibility with the Louisiana Tax Commission's new flagging of confidential information. Such costs are indeterminable because parishes use different vendors for their systems and the rules still need to be promulgated by the Tax Commission. However, a majority of the assessor offices (56 out of 64) use two vendors who were able to provide an estimate of roughly \$9,000 to adjust those systems, with a potential \$500 surcharge per parish in the event of complexities.

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}

Evan Brasseaux

Evan Brasseaux
Interim Deputy Fiscal Officer