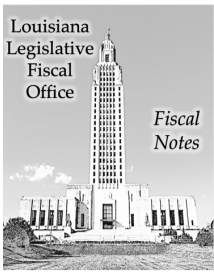


LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 18** HLS 243ES 39

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: November 8, 2024 8:43 AM	Author: MCMAKIN
Dept./Agy.: Non-Governmental Entities	Analyst: Julie Silva
Subject: Tax revenues for interscholastic athletic associations	

TAX OR NO IMPACT See Note Page 1 of 1
 (Constitutional Amendment) Prohibits the receipt of tax revenues or other public monies by high school interscholastic extracurricular athletic associations (Item #11)
 Proposed constitutional amendment prohibits the receipt of tax revenues or other public monies by interscholastic high school athletic associations. To be submitted to the electors at the statewide election to be held on March 29, 2024.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						
REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	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

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The Louisiana High School Athletic Association (LHSAA), for example, receives no direct funding from the state, though it does receive public monies through annual membership dues and fees paid by non-private member schools. For informational purposes, in FY 23, LHSAA members paid \$285,900 in dues (the LHSAA did not collect membership fees in FY 24). The LFO is unable to determine how much of this total originated as public monies from non-private member schools, but assumes any decrease in local fund expenditures that may occur due to proposed legislation would be insignificant.

Note: The Department of State may incur additional election costs to place constitutional amendments on the ballot on March 29, 2025. If a statewide election is required for voters to contemplate constitutional amendments or other statewide measures, the Department of State will require an additional appropriation in FY 25. The estimated cost of holding a statewide election is \$7 M. An additional \$2.9 M would be needed to transition the election to a statewide election for all parishes and precincts. Currently, HB 4 of the 2023 3rd ES includes an appropriation of \$3.3 M to change the March 29th election to a statewide election.

REVENUE EXPLANATION

There is no anticipated direct material effect on state or local 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}

Patrice Thomas
Deputy Fiscal Officer