

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 553** HLS 26RS 1156

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 9, 2026	3:09 PM	Author: CARLSON
Dept./Agy.: Assessors Certification Program Committee		Analyst: Garrett Ordner
Subject: Membership of the assessor's certification program comm.		

ASSESSORS OR NO IMPACT See Note Page 1 of 1
 Increases the membership of the assessor's certification program committee and provides for educational requirements for certification and recertification of assessors
Present law provides for the membership of the assessors' certification committee. Present law provides requirements for certification and recertification of assessors.

Proposed law increases the membership of the assessors' certification committee from 5 members to 11 members by adding an additional member appointed by the Louisiana Tax Commission (LTC) and increasing the number of assessors and deputy assessors appointed by the president of the Louisiana Assessors Association (LAA) from a total of three to eight. Further provides that the president of the LAA must appoint at least one member from each of the eight Board of Directors districts established by the LAA.

Proposed law provides updated certification and recertification course specifications for assessors.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	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

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	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 LAA reports that meetings of the assessors' certification committee occur once or twice per year and coincide with other meetings held by the LAA, so there will be no additional expenses to local assessors' offices to attend committee meetings. Further, the LTC also reports it will not experience any additional expenses to appoint an additional member to the committee.

Proposed law updates courses available for certification and continuing education, but it does not change the number of exams needed for certification or the number of continuing education hours needed for recertification.

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}

Alan M. Boxberger
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Legislative Fiscal Officer