



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 1010** HLS 26RS 1462
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 2, 2026	11:23 AM	Author: DESHOTEL
Dept./Agy.: Tax Commission and Parish Sheriff Departments		
Subject: Ad Valorem Tax Collection Reporting		Analyst: Garrett Ordner

TAX/AD VALOREM TAX OR INCREASE LF EX See Note Page 1 of 1
 Requires annual reporting on amounts of ad valorem taxes collected in each parish

Proposed law requires the tax collector of each parish to provide to the Louisiana Tax Commission (LTC) a report of the actual amount of ad valorem taxes collected for the preceding tax year on all taxable property within the parish. Proposed law requires the LTC to include these tax collection amounts in its annual report using the same property categories currently included in the annual report.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$37,500	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	\$37,500
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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						
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

Proposed law will result in increased costs of approximately \$37,500 to LTC and an indeterminable amount to local tax collectors in order to update software to produce and process tax collection data. While the costs to local tax collectors will vary by parish, the LFO believes it will likely be over \$500,000 in the aggregate statewide. To the extent that this software requires maintenance or updates in future years, costs will increase by an indeterminable amount. Because LTC's authority to collect self-generated revenue expires on June 30, 2026, the LFO assumes the means of finance for LTC's expenditures will be general fund.

LTC estimates it will require assistance from its software vendor costing approximately \$37,500 for 250 hours of labor at \$150 per hour. LTC reports this work will be used to develop an electronic portal for receiving data through a standardized form.

Consultation with the Louisiana Sheriffs' Association suggests that \$10,000 may be a reasonable estimate of software costs incurred by tax collectors to provide the required data to LTC. Over 64 parishes, those costs would total \$640,000; however, actual costs will depend on the terms of individual software contracts for each parish.

For informational purposes, LTC's annual report has historically provided property assessment data by property type using a form, TC-33, in which parish assessors provided aggregate property values according to property classes specified in the Louisiana Administrative Code. Beginning with tax year 2026, the form has been replaced with a JavaScript Object Notation (JSON) file submitted by parish assessors according to specifications provided by the LTC. The information in this file is used "as is" to compile the annual report.

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}

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 Legislative Fiscal Officer