



# OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 37** HLS 11RS 353

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 1, 2011 4:24 PM	<b>Author:</b> NOWLIN
<b>Dept./Agy.:</b> Local Tax Collectors	<b>Analyst:</b> Steven Kraemer
<b>Subject:</b> Statement of collections and settlement	

TAX OR NO IMPACT LF EX See Note Page 1 of 1  
Provides relative to the monthly transmission of certain tax collection information for local taxes

**Purpose of Bill:** This proposed measure increases the deadline by which local tax collectors are to send payments and sworn collection statements to the parish treasurer. This proposed measure increases the deadline from the first week of each month to the first ten business days of each month. In addition, this proposed measure clarifies the language in current law.

EXPENDITURES	2011-12	2012-13	2013-14	2014-15	2015-16	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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2011-12	2012-13	2013-14	2014-15	2015-16	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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### EXPENDITURE EXPLANATION

**There is no anticipated direct material effect on governmental expenditures as a result of this measure.**

Officials with the sheriff's office of Lafayette Parish, St. Helena Parish, Natchitoches Parish, Franklin Parish, and Bossier Parish indicated that the bill would have no impact on the expenditures of these sheriffs' offices. Based on these responses, we conclude that there will be little to no fiscal impact on tax collecting entities statewide.

### REVENUE EXPLANATION

**There is no anticipated direct material effect on governmental revenues as a result of this measure.**

Officials with the sheriff's office of Lafayette Parish, St. Helena Parish, Natchitoches Parish, Franklin Parish, and Bossier Parish indicated that the bill would have no impact on the revenues of these sheriffs' offices. Based on these responses, we conclude that there will be little to no fiscal impact on tax collecting entities statewide.

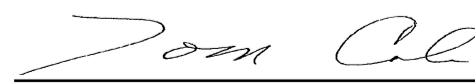
#### Senate

#### Dual Referral Rules

#### House

- 13.5.1 >= \$100,000 Annual Fiscal Cost
- 13.5.2 >= \$500,000 Annual Tax or Fee Change

- 6.8(F) >= \$100,000 Annual SGF Cost
- 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

  
**Tom Cole**  
**Director of Financial Audit**