

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 104** HLS 11RS 299

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 11, 2011 4:54 PM	Author: DOWNS
Dept./Agy.: Tax Commission	Analyst: Deborah Vivien
Subject: Rules hearings broadcast and taped from Capitol	

TAX COMMISSION, STATE

EG NO IMPACT GF EX See Note

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Provides relative to certain meetings of the La. Tax Commission

Current law requires the Tax Commission to issue rules and regulations containing minimum standards of assessment and appraisal performance. Per the Administrative Procedure Act (APA), current law also requires that the Tax Commission offer a public hearing of rules and regulations once the Notice of Intent has been published if requested by groups of 25 or more individuals (including those in an association), by the legislative committee to which it is referred, or a governmental subdivision or agency.

Proposed law retains current law and requires all Tax Commission hearings related to rule and regulation changes, regardless of whether they are required by the APA, take place at the state capitol. The hearings must be audio/video broadcast live via the internet and maintained in an archive for at least three years. Archives are to be made available and clearly identified on the Tax Commission website along with information concerning the hearings.

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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

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	<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

There is no anticipated direct material effect on governmental expenditures as a result of this measure. According to both the House and the Senate, if the current configuration of the electronic system is utilized, there would be no charge for holding Tax Commission pre-scheduled meetings in committee rooms at the Capitol to be audio/video streamed live on the internet and recorded for archiving. The House would provide a file on DVD of the taped meeting to the Tax Commission to upload to its website while the Senate would archive the meeting within its own system due to the configuration of the system. Should the resulting files from the Tax Commission hearings become numerous or require more resources than those currently available, additional expenses would result at that time. However, additional costs are not expected since Tax Commission currently maintains the capacity to provide the elements required in this legislation. The meetings rooms of the Tax Commission itself currently have the capability of live internet streaming and audio/visual recording for archiving.

Typically, the Tax Commission publishes one rule per year containing the minimum standards of assessment and appraisal performance. The Commission then has four hearings per year for the proposed rule (~June, estimated 2 hours), rebuttals (~July, estimated 4-5 hours) and tentative adoption (~September, estimated 2 hours). If requested, the Tax Commission also holds the hearing required by the APA upon publication of the Notice of Intent (~January). In recent years, this meeting has been requested and held.

REVENUE EXPLANATION

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

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>	
<input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}		<input type="checkbox"/> 6.8(F)1 >= \$500,000 Annual Fiscal Cost {S}	Gregory V. Albrecht Chief Economist
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}		<input type="checkbox"/> 6.8(F)2 >= \$100,000 Annual SGF Cost {H&S}	
		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	