



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 37 HLS 11RS 353
Bill Text Version: ENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: May 11, 2011 7:39 PM Author: NOWLIN
Dept./Agy.: Local Tax Collectors Analyst: Steven Kraemer
Subject: Statement of collections and settlement

TAX EG 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.

Table with 7 columns: EXPENDITURES, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

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 {S&H} 6.8(F)1 >= \$500,000 Annual Fiscal Cost {S}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} 6.8(F)2 >= \$100,000 Annual SGF Cost {H&S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}
Tom Cole
Director of Financial Audit