



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 86 HLS 13RS 225
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 4, 2013 3:13 PM Author: HAVARD
Dept./Agy.: East Feliciana Parish School Board
Subject: Local sales tax exclusion Analyst: Jessica Savoy

TAX/SALES-USE, LOCAL-EXEM OR SEE FISC NOTE LF RV Page 1 of 1
Requires that certain repairs to tangible personal property be excluded from local sales and use taxes in East Feliciana Parish

Purpose of Bill: This measure changes a "permissive" exclusion from local sales and use taxes to a "mandatory" exclusion.

Table with 7 columns: EXPENDITURES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 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, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 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.

REVENUE EXPLANATION

This measure may not directly affect local government revenues.

According to an official with the East Feliciana Parish School Board, they haven't collected this sales and use tax since 2007. Therefore, according to the School Board official, they will continue this practice as a result of the bill and there will be no fiscal impact.

According to the School Board official, if they were to collect these taxes related to "charges for the furnishing of repairs to tangible personal property", revenues would be \$400,000 to \$500,000 per year. However, as stated above, such sales and use tax has been excluded since 2007.

- Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} 6.8(F) >= \$500,000 Annual Fiscal Cost {S}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H} 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Joy Irwin
Director of Advisory Services