



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 555 HLS 13RS 558
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Table with metadata: Date: April 9, 2013 4:34 PM; Author: MORRIS; Dept./Agy.: Ouachita Parish; Subject: Sales and Use Taxes; Analyst: Theresa Chatelain

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Requires Ouachita Parish to cease collecting a sales tax in a municipality of the municipality begins levying an equivalent tax.

Purpose of Bill: This measure requires the governing authority of Ouachita Parish to stop levying a sales and use tax within a municipality if (1) the proceeds of the tax levied by the parish are dedicated to providing a service but have not been dedicated to the repayment of bonds, and (2) the governing authority of the municipality, with voter approval begins to levy and collect a sales and use tax that is the same as the parish tax with respect to rate, purpose, and duration.

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

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

According to an official with the Town of Sterlington, this measure is revenue neutral as it will allow the Town of Sterlington to collect a sales and use tax dedicated for maintenance of roads in the city limits that is currently being collected by the Ouachita Parish Police Jury.

According to an official with the City of Monroe, this measure would decrease revenues for the parish and increase revenues for the given municipality.

- 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