



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 253 HLS 14RS 1088
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

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DISTRICTS/SPECIAL OR SEE FISC NOTE LF EX Page 1 of 1
Authorizes the governing authority of St. Tammany Parish to create a geographic information system district

Purpose of Bill: This bill authorizes the St. Tammany Parish Council to create the St. Tammany Parish Geographic Information System (GIS) District for the purposes of developing and applying geographic information systems. This bill also provides that a board is to be appointed and provides for the process by which board members are appointed. In addition, this bill provides for the powers and duties of the district, including the ability to levy a property tax and a sales tax not to exceed 1% upon voter approval.

Table with 7 columns: EXPENDITURES, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 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, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

The impact of this bill on local governmental expenditures is indeterminable.

Officials with the St. Tammany Parish Council indicated that certain local government entities within the parish currently conduct GIS activities. These officials indicated that the District will be created for the purpose of coordinating these efforts, and that the District is not intended to conduct GIS activities itself. These officials indicated that the District may incur administrative (e.g., advertisement) and technology costs. However, these officials indicated that the District would be funded by the entities participating in GIS activities.

An official with the Secretary of State indicated that it would cost the District \$220,000 to hold a parish-wide election if the tax proposition was the only item on the ballot. However, St. Tammany Parish Council officials indicated that there is no intention currently to levy these new taxes

REVENUE EXPLANATION

The impact of this bill on local governmental revenues is indeterminable.

This bill allows the GIS District to levy a property tax of an unspecified amount and a sales tax not to exceed 1% provided that the taxes are approved by parish voters. An official with the St. Tammany Parish Sheriff's Office indicated that a parish-wide 1% sales tax would generate approximately \$41,600,000, and that 1 mills property tax would generate approximately \$1,700,000 (note that the bill does not specify the millage rate for the tax). However, St. Tammany Parish Council officials indicated that there is no intention currently to levy these new taxes (the District would rely on funding from entities conducting GIS activities).

- Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
6.8(F)(2) >= \$500,000 State Rev. Reduc. {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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