OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On:	**SB** **201** SLS 14RS 208
Bill Text Version:	**ORIGINAL**
Opp. Chamb. Action:	
Proposed Amd.:	
Sub. Bill For.:	

Date: April 11, 2014 9:17 AM	**Author:**	ALLAIN
Dept./Agy.: Political Subdivision Tax Propositions		
Subject: Voter Turnout	**Analyst:**	David Helminiak

LOCAL AGENCIES   OR SEE FISC NOTE LF RV   Page 1 of 1

Requires a minimum turnout of 20% of voters to approve a political subdivision proposition to incur or assume debt, issue bonds, or levy a tax. (See Act)

This measure would require 20 percent voter turnout for propositions to be considered approved, when the proposition is to incur or assume debt, issue bonds, or levy a tax.

EXPENDITURES	2014-15	2015-16	2016-17	2017-18	2018-19	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	$0	$0	$0	$0	$0	**$0**
Annual Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
REVENUES	2014-15	2015-16	2016-17	2017-18	2018-19	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION

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

REVENUE EXPLANATION

The fiscal impact on local government revenues is indeterminable as a result of this measure.

According to an official of the Louisiana Municipal Association, if a municipality attempts to renew a sales tax and the voter turnout is less than 20% then the tax is not approved and the municipality will experience a loss of revenue.

According to an official with the Secretary of State, each year many governmental entities must hold elections to renew sales, use, and ad valorem taxes that are due to expire. There are also new propositions to fund crime prevention districts and to establish hotel taxes.

According to the Secretary of State's website, during fiscal year 2013 there were five election dates, with three of the election dates having nine propositions that would be subject to this provision. Of these election dates, the three propositions voted on during the November 6th, 2012 presidential election had a voter turnout of over 20%. The other six propositions had voter turnout of less than 10%.

Senate	Dual Referral Rules	House	
☐ 13.5.1 >= $100,000 Annual Fiscal Cost {S&H}		☐ 6.8(F)(1) >= $100,000 SGF Fiscal Cost {H & S}	
☐ 13.5.2 >= $500,000 Annual Tax or Fee Change {S&H}		☐ 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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Joy Irwin
Director of Advisory Services