



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: SB 363 SLS 14RS 750
Bill Text Version: ENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 22, 2014 8:36 AM Author: RISER
Dept./Agy.: Tax/Taxation Analyst: Michael Cragin
Subject: Provides for payment of taxes that are not in dispute.

TAX/TAXATION EG NO IMPACT LF RV See Note Page 1 of 1
Provides for payment of taxes that are not in dispute. (8/1/14)

Purpose of Bill: This bill requires a taxpayer challenging the correctness of an assessment to submit separate payments for the disputed amount of the tax and the amount that is not in dispute and not subject to protest.

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

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

Sheriffs' representatives in three parishes said this law will have no fiscal impact on their expenditures.

REVENUE EXPLANATION

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

Sheriffs in three parishes said this law will have no fiscal impact on their revenues. There may be no impact due to the small number of taxpayers affected by this bill and the fact that some are already maintaining a separate accounting of protested payments.

In addition, an attorney for the Louisiana Assessors Association stated there will be no material fiscal impact because the law only affects a few smaller taxpayers. In the past, these taxpayers paid their tax under protest with a check including both the disputed and undisputed amounts of the tax. Out of caution, the entire amount received may have been deposited into the protested taxes escrow fund and not distributed until the protested tax claim was resolved. Separate checks for the protested and un-protested amounts will make it easier, administratively, for the tax collector.

- 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}

Joy Irwin
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