

**LEGISLATIVE FISCAL OFFICE**  
Fiscal Note



Fiscal Note On: **HB 1114** HLS 14RS 2298

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 13, 2014	8:48 AM	<b>Author:</b> ABRAMSON
<b>Dept./Agy.:</b> Judiciary		<b>Analyst:</b> Matthew LaBruyere
<b>Subject:</b> Successions and Donations		

SUCCESSIONS

EG NO IMPACT See Note

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Provides relative to successions and donations

Proposed law clarifies present law by providing that when there is representation by reason of forced heirship, the division is made by those qualifying as forced heirs or being represented. Within each root, the division is made by heads among those qualifying as forced heirs by representation. Provides that a forced heir by representation may not receive a share of the division exceeding that of an intestate successor of the person being represented. Present law provides that if a successor is an unemancipated minor, his concurrence may be made on his behalf by the administrator of his estate or his natural tutor, as appropriate, without the need for a formal tutorship proceeding and concurrence of an undertutor. Proposed law expands application of present law to interdicts. Present law, for purposes of forced heirship, provides that the phrase "permanently incapable of taking care of their persons or administering their estates at the time of the death of the decedent" includes descendants who have an incurable disease or condition at the time of the decedent's death that may render the descendant incapable of caring for his person or administering his estate in the future. Proposed law repeals present law.

<b>EXPENDITURES</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>REVENUES</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

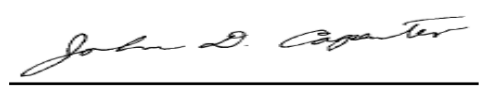
**EXPENDITURE EXPLANATION**

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.

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

  
**John D. Carpenter**  
**Legislative Fiscal Officer**