



# OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 1097** HLS 14RS 2183  
Bill Text Version: **REENGROSSED**  
Opp. Chamb. Action: **w/ HSE FLOOR AMD**  
Proposed Amd.:  
Sub. Bill For.:

<b>Date:</b> May 15, 2014 9:21 AM	<b>Author:</b> NORTON
<b>Dept./Agy.:</b> City of Shreveport	<b>Analyst:</b> Richard Aultman
<b>Subject:</b> Sales and Use Tax Renewal	

TAX/SALES-USE, LOCAL REF NO IMPACT LF RV See Note Page 1 of 1  
Provides relative to the levy of an additional sales and use tax within the city of Shreveport

**Purpose of Bill:** This measure would remove the renewal requirements of the additional 0.25% sales and use tax provided for the city of Shreveport by R.S. 47:338.16. Current law provides for approval by a majority of qualified voters voting on the proposition and renewal for a term not to exceed six years and thereafter for terms not to exceed five years each from and after the date such tax is renewed.

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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	\$0	\$0	\$0	\$0	\$0	\$0
<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.**

According to an official with the Secretary of State, there could be a small savings to the city of Shreveport if it is no longer required to hold the elections for this tax.

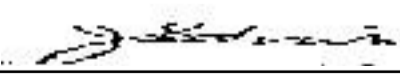
According to an official with the Caddo Shreveport Sales & Use Tax Commission, there is likely no anticipated effect on local government expenditures as this measure merely removes the term limit of an existing tax.

### REVENUE EXPLANATION

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

According to an official with the Caddo Shreveport Sales & Use Tax Commission, there is likely no anticipated effect on local government revenues as this measure merely removes the term limit of an existing tax.

- 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**  
Director of Advisory Services