



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 528 HLS 15RS 285
Bill Text Version: REENGROSSED
Opp. Chamb. Action: w/ CONF COMM AMD
Proposed Amd.:
Sub. Bill For.:

Table with metadata: Date: June 11, 2015 11:21 AM; Author: LEGER; Dept./Agy.: City of New Orleans; Subject: Municipal revenue amnesty program; Analyst: Whit Kling

MUNICIPALITIES/NO REC SEE FISC NOTE LF RV See Note Page 1 of 1
Authorizes the city of New Orleans to create a municipal revenue amnesty program

Purpose of Bill: This measure, upon the initiative of the Mayor, authorizes the City of New Orleans to establish a municipal revenue amnesty program. The program may provide for the waiver of all or a uniform percentage of interest, collection costs, and penalties owed to the city on delinquent fines, fees, and assessments.

Table with 7 columns: EXPENDITURES, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 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, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

This bill may result in an increase in local governmental expenditures, however, the impact is indeterminable at this time.

The bill requires the City Director of Finance to adopt rules and regulations for the amnesty program. An Official with the City of New Orleans provided that the Director of Finance will need to draft all regulations over a period of approximately one year.

An amendment provides that the rules and regulations may authorize the city to issue request for proposals in order to procure a third-party contractor to manage the program. The amendment limits the amount of fees paid to the contractor to no more than 15% of the total amount collected.

REVENUE EXPLANATION

This bill may result in an increase in local governmental revenues, however, the impact is indeterminable at this time.

An Official with the City of New Orleans provided that the City of New Orleans exercised its legal authority in 2009 under the Home Rule Charter to undertake an amnesty program for delinquent sales taxes. Based on a review of the 2009 and similar past amnesty programs by the City of New Orleans, the Official estimates that the amnesty program will result in some revenue gain.

- 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 Rev. Red. to State {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Signature of Michael G. Battle
Michael G. Battle
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