



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 648 HLS 16RS 778
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: March 16, 2016 3:24 PM Author: STOKES
Dept./Agy.: Local Government Subdivisions Analyst: David Greer
Subject: Sales and Use Taxes

TAX/LOCAL OR NO IMPACT LF See Note Page 1 of 1
(Constitutional Amendment) Removes requirement for legislative authorization of the levy of additional sales taxes by parishes, municipalities, and school boards

Purpose of Bill: The constitutional amendment, subject to voter approval, will remove the requirement that the local sales and use tax rate not exceed three percent and remove the requirement that the legislature may authorize additional local sales and use taxes. The current requirement to obtain voter approval for the levy and collection of local sales taxes remains in the constitution.

Table with 7 columns: EXPENDITURES, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 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, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 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.

REVENUE EXPLANATION

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

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(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services