

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 546** HLS 16RS 1272

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 15, 2016	1:40 PM	Author: HUNTER
Dept./Agy.: Corrections		Analyst: Monique Appeaning
Subject: Homestead Exemption Fraud		

CRIME EG INCREASE LF EX See Note Page 1 of 1

Creates the crime of homestead exemption fraud

Proposed law provides that it is unlawful for someone to intentionally claim more than one homestead exemption. Proposed law provides criminal penalties which require imprisonment for up to 6 months or a maximum fine of \$500, or both.

EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						

REVENUES	2016-17	2017-18	2018-19	2019-20	2020-21	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on state governmental expenditures as a result of this measure. However, proposed law may result in an indeterminable increase in expenditures for local governing authorities if a defendant is convicted of intentionally claiming more than one homestead exemption. The proposed law creates a misdemeanor offense with a maximum imprisonment term of 6 months.

REVENUE EXPLANATION

The proposed legislation may result in an indeterminable increase in local funds revenue as a result of potential fines imposed for intentionally claiming more than one homestead exemption. The maximum fine is \$500.

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|---|--|--------------|
| <u>Senate</u> | <u>Dual Referral Rules</u> | <u>House</u> |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {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} | |

Evan Brasseaux
Evan Brasseaux
Staff Director