



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 555** HLS 13RS 558
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 9, 2013 4:34 PM	Author: MORRIS
Dept./Agy.: Ouachita Parish	Analyst: Theresa Chatelain
Subject: Sales and Use Taxes	

TAX/SALES-USE, LOCAL OR SEE FISC NOTE LF RV Page 1 of 1
 Requires Ouachita Parish to cease collecting a sales tax in a municipality of the municipality begins levying an equivalent tax.

Purpose of Bill: This measure requires the governing authority of Ouachita Parish to stop levying a sales and use tax within a municipality if (1) the proceeds of the tax levied by the parish are dedicated to providing a service but have not been dedicated to the repayment of bonds, and (2) the governing authority of the municipality, with voter approval begins to levy and collect a sales and use tax that is the same as the parish tax with respect to rate, purpose, and duration. The authority of the parish to levy such a tax will terminate on the effective date of the municipal ordinance levying the tax.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2013-14	2014-15	2015-16	2016-17	2017-18	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 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.

According to an official with the Town of Sterlington, this measure is revenue neutral as it will allow the Town of Sterlington to collect a sales and use tax dedicated for maintenance of roads in the city limits that is currently being collected by the Ouachita Parish Police Jury. The rate, purpose, and duration of the tax will remain unchanged, but the governing body collecting the revenues will change.

According to an official with the City of Monroe, this measure would decrease revenues for the parish and increase revenues for the given municipality.

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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) >= \$500,000 Annual Fiscal Cost {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} | |

Joy Irwin
 Director of Advisory Services