



OFFICE OF LEGISLATIVE AUDITOR

Fiscal Note

Fiscal Note On: HB 903 HLS 09RS 3615
Bill Text Version: ENROLLED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.: HB 375

Date: June 25, 2009 5:11 PM
Author: ARNOLD
Dept./Agy.: Local Taxing Authorities
Subject: Constitutional Amendment - Ad Valorem Tax
Analyst: Michael Cragin

TAX/AD VALOREM TAX EN SEE FISC NOTE LF See Note Page 1 of 1
(Constitutional Amendment) Limits the power of taxing authorities with governing authorities which are not elected to increase millage rates without voter approval and requires elections to approve the levy or renewal of property taxes of such Purpose of Bill: : This measure amends the Constitution to limit the power of certain taxing authorities, whose governing boards are not elected, to increase millage rates without voter approval. The increase in the millage rate shall not increase property taxes collected by an amount which exceeds 2.5% of collections for the calendar year immediately preceding the year for which the increase is proposed. Special fire protection or fire department districts; ports, port harbor, and terminal districts; and millages levied by certain levee districts (See Article VI, Section 39(A)) under the authority of the Louisiana Constitution are excluded from this limitation.

To be submitted to the electors at the statewide election to be held on November 2, 2010, and if passed to become effective January 1, 2011. (Companion to HB902)

Table with 7 columns: EXPENDITURES, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 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, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION
This fiscal note only addresses this measure as a constitutional process bill; therefore we only included the cost of the election. Further fiscal analysis has been done on enabling legislation in HB 902.

An official with the Secretary of State's Office informed us that putting this item on the November 2010 ballot would cause no additional expenditures to be incurred by the state or local government. This official also informed us that local funds expenditures may decrease in those elections where additional state paid ballot items are added. The actual savings to local jurisdictions cannot be determined until after the ballots are built.

REVENUE EXPLANATION
This fiscal note only addresses this measure as a constitutional process bill; therefore we only included the cost of the election. Further fiscal analysis has been done on enabling legislation in HB902.

Senate Dual Referral Rules
[ ] 13.5.1 >= \$500,000 Annual Fiscal Cost
[ ] 13.5.2 >= \$500,000 Annual Tax or Fee Change

House
[ ] 6.8(F) >= \$500,000 Annual Fiscal Cost
[ ] 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Joy Irwin
Director of Advisory Services