



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 528 HLS 15RS 285
Bill Text Version: ENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Table with metadata: Date: May 19, 2015 12:17 PM; Author: LEGER; Dept./Agy.: City of New Orleans; Subject: Municipal revenue amnesty program; Analyst: Robbie Robinson

MUNICIPALITIES/NO EG 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 delinquent fines, fees, and assessments owed to the City and the waiver of all or a uniform percentage of interest, collection costs, and penalties owed.

Table with 7 columns: EXPENDITURES, 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.

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
Manager, Advisory Services