



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 146 HLS 15RS 748
Bill Text Version: ENROLLED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: June 8, 2015 4:21 PM Author: HONORE
Dept./Agy.: City of Baker Analyst: Steve Stevens
Subject: Hotel Occupancy Tax

TAX/HOTEL OCCUPANCY EN +\$55,150 LF RV See Note Page 1 of 1
Authorizes the city of Baker to levy a hotel occupancy tax

Purpose of Bill: This bill allows the City of Baker to levy a hotel occupancy tax not to exceed 5%. The tax proceeds are required to be used to fund parks and recreation programs within the City of Baker.

This measure also provides that the tax be approved by the voters of the City, and imposed by a City ordinance.

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 increase local governmental expenditures by approximately \$27,575 in fiscal year 2015-16 and \$55,150 annually thereafter.

This bill mandates that the City use the new tax proceeds for specific purposes. Based on information obtained from a City official, it appears that Baker's expenditures may increase by \$27,575 for fiscal 2015-16. This expenditure includes costs related to the purposes provided for in the bill and an election cost of \$1,400 if the tax is placed on the October 24, 2015 ballot.

Expenditures may increase by approximately \$55,150 in the following years as Baker funds parks and recreational programs within the City.

REVENUE EXPLANATION

This bill may increase local governmental revenues by approximately \$27,575 in fiscal year 2015-16 and \$55,150 annually thereafter.

An official with the City indicated this new tax may generate \$27,575 in fiscal year 2015-16 and \$55,150 annually thereafter.

- 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