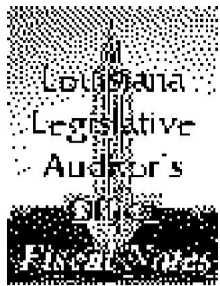


OFFICE OF LEGISLATIVE AUDITOR

Fiscal Note



Fiscal Note On: **SB 46** SLS 09RS 113  
 Bill Text Version: **ORIGINAL**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 30, 2009 2:01 PM	<b>Author:</b> ALARIO
<b>Dept./Agy.:</b> LA Tax Commission / Local Governments	<b>Analyst:</b> Michael Cragin
<b>Subject:</b> Removes Authority to "Roll Forward" Millage Rates After	

TAX/AD VALOREM OR DECREASE LF RV See Note Page 1 of 1  
 Constitutional amendment to delete the authority of taxing authorities to roll forward ad valorem tax millage rates after a reappraisal. (2/3 - CA13s1(A))

**Purpose of Bill:** Deletes the authority of a taxing authority to "roll forward" ad valorem tax millage rates after reappraisal.

To be submitted to the electors at the statewide election to be held on November 2, 2010.

EXPENDITURES	2009-10	2010-11	2011-12	2012-13	2013-14	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	\$0	SEE BELOW	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2009-10	2010-11	2011-12	2012-13	2013-14	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	\$0	\$0	DECREASE	DECREASE	DECREASE	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

**There is no anticipated material effect on governmental expenditures as a result of this measure.**

An official with the Secretary of State's Office informed us that putting this item on the November 2010 ballot would involve no additional expenditures from the state or local government.

**REVENUE EXPLANATION**

**If approved by the electorate, taxing districts may lose the incremental revenue that is possible if a district were to roll forward up to the maximum millage rate allowed under current law.**

If the following districts were not allowed to roll forward in 2008, the decrease in revenue would have been:

1. St Tammany Parish Schools: Taxable Value \$1,461,883,088 x 8.39 Mills (Millage lost due to legislation) = \$12,265,199
2. Natchitoches Parish Schools: Taxable Value \$201,862,095 x 1.05 Mills (Millage lost due to legislation) = \$211,955
3. Tensas Parish Schools: Taxable Value \$43,271,483 x 1.16 Mills (Millage lost due to legislation) = \$50,195

Senate

Dual Referral Rules

House

13.5.1 >= \$500,000 Annual Fiscal Cost

6.8(F) >= \$500,000 Annual Fiscal Cost

13.5.2 >= \$500,000 Annual Tax or Fee Change

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Joy Irwin  
 Director of Advisory Services