



OFFICE OF LEGISLATIVE AUDITOR

Fiscal Note

Fiscal Note On: **HB 647** HLS 09RS 550
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: June 8, 2009 4:04 PM	Author: DOWNS
Dept./Agy.: Lincoln Parish G.I.S District	Analyst: Brian Devall
Subject: Implementation of G.I.S System	

DISTRICTS/SPECIAL EN NO IMPACT LF See Note Page 1 of 1
 Authorizes the governing authority of Lincoln Parish to create the Lincoln Parish G.I.S. District

Purpose of Bill: Creates the Lincoln Parish Geographic information Systems District and provides for related matters.

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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on local fund expenditures as a result of this measure.

According to an official with Lincoln Parish, this district has been operational since 1993 as a cooperative endeavor between seven Lincoln Parish government agencies and is funded by those agencies based on the terms set forth in the cooperative endeavor agreement. Under the proposed legislation, the district will formally become a political subdivision.

If the district were to choose to levy either the ad valorem or the sales and use taxes, (See Revenue Explanation below) expenditures would increase for the cost of holding the election.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

The proposed bill provides authority for the district to levy an ad valorem tax and to levy a 1% sales and use tax, but the taxes would have to be approved by a majority of the voters in the district. According to an official with Lincoln Parish, the district currently has no intention to levy the tax.

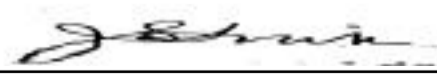
Senate

Dual Referral Rules

House

- 13.5.1 >= \$500,000 Annual Fiscal Cost
- 13.5.2 >= \$500,000 Annual Tax or Fee Change

- 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