	ISLATIVE FISCAL OFFICE Fiscal Note					
Louisiana	Fiscal Note On: HB 756 HLS 16RS 1150					
: Legillative	Bill Text Version: ENROLLED					
Fiscally Office	Opp. Chamb. Action:					
	Proposed Amd.:					
	Sub. Bill For.:					
<b>Date:</b> June 3, 2016 12:06 F	M Author: ABRAMSON					
Dept./Agy.: Revenue						
Subject: Electronic filing requirement f	uirement for certain sales tax refunds Analyst: Deborah Vivien					
REVENUE DEPARTMENT	EN NO IMPACT GF RV See Note Page 1 of 1					

Requires the electronic filing of certain claims for refunds

Proposed law requires electronic filing for sales tax refunds of \$25,000 or more and all sales tax refunds made by a tax preparer on behalf of the taxpayer. The bill does not apply to the Tax Free Shopping program. The Secretary retains the authority to provide a hardship waiver.

Effective with tax years beginning on and after January 1, 2016.

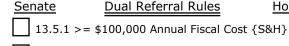
EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	2016-17	2017-18	<u>2018-19</u>	2019-20	<u>2020-21</u>	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

## **EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The department is able to accept electronic filing for refunds now so should require minimal system adjustments.

## **REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure. The bill does not change tax liabilities or refunds.



Dual Referral Rules

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

Change {S&H}

<u>House</u>

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

eggy V. alleet **Gregory V. Albrecht Chief Economist** 

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