	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.:					
Date: 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.

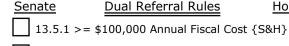
EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>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