

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 208** HLS 19RS 700

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> June 24, 2019	10:01 AM	<b>Author:</b> BRASS
<b>Dept./Agy.:</b> Education		<b>Analyst:</b> Jodi Mauroner
<b>Subject:</b> Educational facilities		

DISTRICTS/SPECIAL EN SEE FISC NOTE LF RV See Note Page 1 of 1  
Provides relative to educational facilities improvement districts

Present law creates educational facilities improvement districts in 27 enumerated school districts with the authority to levy a sales tax of not more than 1%, subject to voter approval, and to issue bonds secured by such tax to aid school districts in the acquisition, construction, and maintenance of facilities, property, and equipment, and generally to assist school boards experiencing financial difficulties regarding capital facilities or other needs. Districts shall have boundaries coterminous with the school district. Provides for the governance of such districts by a board, as determined by the school district, of at least 5 directors; provides for terms, selection of officers, and meetings. Provides that members shall serve without compensation, but may receive reimbursement of expenses. Proposed law creates such improvement district in each school district; provides for any taxes levied and/or renewed for a period not to exceed twenty years.

<b>EXPENDITURES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	SEE BELOW					
<b>Annual Total</b>						

  

<b>REVENUES</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>5 -YEAR TOTAL</b>
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Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	SEE BELOW					
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

There will be an increase in the expenditures of school boards to the extent an improvement district is established and voters approve additional sales tax for the purposes enumerated in law.

**REVENUE EXPLANATION**

There will be an increase in the revenues of the three school districts to the extent an improvement district is established and voters approve additional sales tax for the purposes enumerated in law. School boards utilize different taxing approaches to build and maintain schools, depending upon the resources and needs of the school district. Currently 27 school boards have the authority to employ an improvement district, although not all utilize this authority to levy a parish-wide tax. It is unknown whether, and to what extent newly authorized school districts will exercise this supplemental taxing power.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Evan Brasseaux*  
**Evan Brasseaux**  
**Staff Director**