

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



Fiscal Note On: **HB 561** HLS 20RS 896

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 17, 2020 6:00 AM	<b>Author:</b> DWIGHT
<b>Dept./Agy.:</b> Board of Tax Appeals	<b>Analyst:</b> Monique Appeaning
<b>Subject:</b> Administration, Enforcement & Adjudication of Taxes	

TAX/TAXATION OR NO IMPACT LF RV See Note Page 1 of 1  
Provides for the administration, enforcement, and adjudication of state and local taxes and for the jurisdiction of the Board of Tax Appeals

Present law authorizes the collector to take a rule on a taxpayer to show cause in not less than 2 nor more than 10 days why the taxpayer should not be ordered to cease business pursuits for failure to pay sales and use taxes collected from others; authorizes the Board of Tax Appeals (BTA) or a court to render a money judgment against the taxpayer; limits the rule to amounts due as a result of final and non-appealable assessments or judgments; provides for the jurisdiction of the BTA for certain matters; and establishes appeal procedures and authority to file a motion for review. Proposed law extends authority for a rule on a taxpayer to show cause to apply to amounts shown to have been actually collected from others and not remitted to the collector; provides that certain factors shall be considered a waiver of the collector's right to proceed; extends jurisdiction of the BTA for additional matters; authorizes filing a petition or pleading with BTA for any matter within its jurisdiction; and provides for initiation of timelines regarding appeals. Proposed law amends and enacts parts of the law pertaining to failure to pay taxes, rules to cease business and filing of petitions.

<b>EXPENDITURES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</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	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The Board of Tax Appeals (BTA) anticipates a small increase in caseloads due to the provision related to proposed law. BTA reports that proposed law generally provides for technical changes to clarify existing practices and that any increase in workload can be absorbed within existing budgetary and personnel resources.

**REVENUE EXPLANATION**

The Board of Tax Appeals reports that streamlining of procedures related to collecting on final assessments and collections from dealers who failed to remit taxes collected from others will result in a small, but indeterminable increase in local revenue collections.

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**