OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Louisiana Legislative Auditor Fiscal Notes

Fiscal Note On: **HB 226** HLS 25RS

Bill Text Version: ENROLLED

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For.:

Date: June 2, 2025

9:44 AM

Author: FREIBERG

Analyst: Courtney Stevenson

Dept./Agy.: Visit Baton Rouge

Subject: East Baton Rouge Parish Enhancement Fund

Page 1 of 1

791

FUNDS/FUNDING EN SEE FISC NOTE LF RV Provides for appropriation of certain monies in the East Baton Rouge Parish Enhancement Fund

Purpose of Bill: This bill <u>reallocates</u> \$100,000 annually in the East Baton Rouge Parish Enhancement Fund (Fund) from the Baton Rouge Sports Foundation (nonprofit organization) to Visit Baton Rouge (local governmental organization) for the promotion of athletic activities, facilities, and sporting events in East Baton Rouge Parish to attract visitors, subject to annual legislative appropriation.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	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					
Annual Total						
REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	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					
Annual Total						

EXPENDITURE EXPLANATION

This bill reallocates \$100,000 annually from a nonprofit organization to a local governmental organization, thereby increasing the funds available for use by local government in East Baton Rouge Parish. Visit Baton Rouge will use the funds for promotion of athletic activities, facilities, and sporting events in East Baton Rouge Parish.

<u>Note</u>: This bill does not change existing state expenditures as it only reallocates existing state funding from one recipient to another.

REVENUE EXPLANATION

This bill reallocates \$100,000 annually from a nonprofit organization to a local governmental organization, thereby increasing the funds available for use by local government in East Baton Rouge Parish.

Currently, \$100,000 from the East Baton Rouge Parish Enhancement Fund is allocated to the Baton Rouge Sports Foundation, a nonprofit organization. This bill reallocates this existing funding to Visit Baton Rouge, a local governmental organization. This reallocation does not change the total amount of money in the Enhancement Fund, but it does change the recipient of \$100,000 annually from a nonprofit to a local governmental entity.

<u>Senate</u> 13.5.1 >=	<u>Dual Referral Rules</u> \$100,000 Annual Fiscal Cost {S & H}	House	Pour Kaur
13.5.2 >=	\$500,000 Annual Tax or Fee Change {S & H}	6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	Steven Kraemer Senior Technology Advisory