



**LEGISLATIVE FISCAL OFFICE
Fiscal Note**

Fiscal Note On: **HB 1010** HLS 26RS 1462
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 22, 2026	3:57 PM	Author: DESHOTEL
Dept./Agy.: Tax Commission and Parish Sheriff Departments		Analyst: Garrett Ordner
Subject: Ad Valorem Tax Collection Reporting		

TAX/AD VALOREM TAX EN INCREASE GF EX See Note Page 1 of 1
 Requires annual reporting on amounts of ad valorem taxes collected in each parish

Proposed law requires the tax collector of each parish to provide to the Louisiana Tax Commission (LTC) a report of the total amount of ad valorem taxes collected for the preceding tax year on all taxable property within the parish by November 15 of each year. Proposed law requires the LTC to include these tax collection amounts in its annual report. Proposed law requires parish assessors to provide total taxes assessed by property classification to the LTC for inclusion in the annual report. Proposed law provides that no person or entity shall use information broadcast or collected by automatic dependent surveillance-broadcast systems as a means for calculating, generating, and collecting ad valorem taxes.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$37,500	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	\$37,500
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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law will result in increased costs of approximately \$37,500 to LTC and may also result in an indeterminable cost to parish assessors in order to update software to produce a report aggregating tax assessments by property classification. While any costs to local tax assessors will vary by parish, consultation with the Louisiana Assessors' Association suggest the aggregate cost is unlikely to be significant, as assessors already have access to the data needed to comply with proposed law. To the extent that any software changes are needed in future years to continue complying with proposed law, some additional costs may be incurred. Consultation with the Louisiana Sheriffs' Association indicates that proposed law will not result in additional costs to tax collectors.

LTC estimates it will require assistance from its software vendor costing approximately \$37,500 for 250 hours of labor at \$150 per hour. LTC reports this work will be used to develop an electronic portal for receiving total collections data from tax collectors through a standardized form. Because LTC's authority to collect self-generated revenue expires on June 30, 2026, the LFO assumes the means of finance for LTC's expenditures will be general fund.

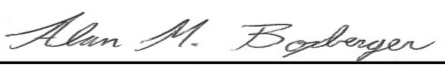
While tax assessors may need to update their software to produce a report aggregating tax assessments by property classification, they will not need to gather additional data, as the millage rate, property classification, and taxable value for each assessment are already included in their delimited-text data files submitted annually to the LTC.

For informational purposes, LTC's annual report has historically provided property assessment data by property type using a form, TC-33, in which parish assessors provided aggregate property values according to property classes specified in the Louisiana Administrative Code. Beginning with tax year 2026, the form has been replaced with a JavaScript Object Notation (JSON) file submitted by parish assessors according to specifications provided by the LTC. This information is used "as is" to compile the report.

The LFO is not aware of any entity which uses information broadcast or collected by automatic dependent surveillance-broadcast systems as a means for calculating, generating, and collecting ad valorem taxes and does not anticipate fiscal impacts due to the prohibition of the use of such data.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>	
<input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}		<input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}	Alan M. Boxberger Legislative Fiscal Officer
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	