

## **LEGISLATIVE FISCAL OFFICE**Fiscal Note

Fiscal Note On: **HB** 546 HLS 16RS 1272

Bill Text Version: REENGROSSED

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For .:

**Date:** April 20, 2016 12:55 PM

April 20, 2010 12.55 Fi

**Dept./Agy.:** Corrections **Subject:** Homestead Exemption Fraud

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Analyst: Monique Appeaning

CRIME RE INCREASE LF EX See Note

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Creates the crime of homestead exemption fraud

<u>Proposed law</u> provides that it is unlawful for someone to intentionally claim more than one homestead exemption. <u>Proposed law</u> provides criminal penalties which require imprisonment for up to 6 months or a maximum fine of \$500, or both.

EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						
REVENUES	2016-17	2017-18	2018-19	2019-20	2020-21	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**

There is no anticipated direct material effect on state governmental expenditures as a result of this measure. However, <u>proposed law</u> may result in an indeterminable increase in expenditures for local governing authorities if a defendant is convicted of intentionally claiming more than one homestead exemption. The proposed law creates a misdemeanor offense with a maximum imprisonment term of 6 months.

## REVENUE EXPLANATION

The <u>proposed law</u> may result in an indeterminable increase in local funds revenue as a result of potential fines imposed for intentionally claiming more than one homestead exemption. The maximum fine is \$500.

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>		Einn	Brasseaux
13.5.1 >= \$	\$100,000 Annual Fiscal Cost {S8	λH}	$\bigcirc$ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}		
	5500,000 Annual Tax or Fee Change {S&H}		6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	Evan Brassea Staff Director	