

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



Fiscal Note On: **HB 1060** HLS 16RS 1513

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> June 5, 2016	2:26 PM	<b>Author:</b> STOKES
<b>Dept./Agy.:</b> Revenue		<b>Analyst:</b> Deborah Vivien
<b>Subject:</b> Sales Tax Streamlining Commission provisions		

TAX/SALES & USE

EN NO IMPACT GF RV See Note

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Provides relative to the Sales Tax Streamlining and Modernization Commission

Current law mandates the Sales Tax Streamlining and Modernization Commission to provide an interim report by January, 2016. Local sales tax recommendations required the approval of 3/4 of the Commission. The Commission will terminate on June 30, 2017.

Proposed law retains current law and extends the Commission to June 30, 2018 with a 2/3 vote of the commission membership prior to June 30, 2017. The bill also establishes a subcommittee to develop recommendations of potential policy changes regarding coordinated multi-parish sales and use tax audits due by January 15, 2017. Membership includes commission members representing the Police Jury Association of LA, the LA Municipal Association, LA School Board Association, LA Association of Tax Administrators, LA Sheriffs Association, LA Multi-parish Tax Commission, Department of Revenue, and the LA Legislative Auditor.

<b>EXPENDITURES</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<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>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>5 -YEAR TOTAL</b>
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<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Should the Commission vote to extend its mandate for an additional year, it is expected that activities will be conducted in the same manner as the current Commission. Without additional resources, current workload obligations may be delayed in order to meet the requirements of this bill.

**REVENUE EXPLANATION**

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

Senate Dual Referral Rules House

13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

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}

**Gregory V. Albrecht**  
**Chief Economist**