



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 263** HLS 17RS 573

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 12, 2017	12:30 PM	Author: RICHARD
Dept./Agy.: Lafourche Parish Sales Tax District No. 4		
Subject: Local sales taxes		Analyst: Sarah Futch

TAX/SALES-USE, LOCAL

OR +\$2,992,953 LF RV See Note

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Provides relative to local sales taxes in Lafourche Parish

Purpose of Bill: Provides that no local sales tax levied since Nov. 1, 1996, restricts the authority of the sales tax district to collect the full 1% tax authorized by the voters in 1986.

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22	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	\$950,000	\$1,650,000	\$1,980,000	\$2,376,000	\$2,851,200	\$9,807,200
Annual Total	\$950,000	\$1,650,000	\$1,980,000	\$2,376,000	\$2,851,200	\$9,807,200

REVENUES	2017-18	2018-19	2019-20	2020-21	2021-22	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	\$2,992,953	\$3,052,812	\$3,113,869	\$3,176,146	\$3,239,669	\$15,575,449
Annual Total	\$2,992,953	\$3,052,812	\$3,113,869	\$3,176,146	\$3,239,669	\$15,575,449

EXPENDITURE EXPLANATION

This measure may increase local governmental expenditures by approximately \$950,000 beginning in FY 2018 and increasing to \$2,851,200 by 2022.

According to a representative from the parish, currently some Solid Waste expenses are being paid from other departments and funds. When the tax increase becomes effective, it is anticipated that all Solid Waste expenses will be properly allocated to the Solid Waste fund. The revenue generated will be used to continue operations of Solid Waste and any excess funds will be used to cover future increases in Solid Waste expenses.

This bill may also increase expenses of the Lafourche Parish School Board’s Sales Tax Department as the department is responsible for collection.

REVENUE EXPLANATION

This measure may increase local governmental revenues by approximately \$2,992,953 beginning in FY 2018 and increasing to \$3,239,669 by 2022.

Voters authorized a 1% sales tax in 1986. Effective Nov. 1, 1996, the parish council lowered the sales tax to 0.7%. This bill would allow the sales tax district to collect the full 1% authorized by the voters in 1986. According to a representative from the parish, the intention is that the 0.3% sales tax increase would be reinstated by vote of the Lafourche Parish Council by July 1, 2017.

This bill may also increase revenues to the Lafourche Parish School Board’s Sales Tax Department as the department receives 0.9% of the collections as a collection cost, which is used to operate the Sales Tax Department.

Note: The estimates in the revenue table include a 2% growth factor.