

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



Fiscal Note On: **HB 202** HLS 20RS 377

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 3, 2020	3:42 PM	<b>Author:</b> HORTON
<b>Dept./Agy.:</b> LA Dept. of Revenue/Secretary of State		<b>Analyst:</b> Zachary Rau
<b>Subject:</b> LA Tax Institute Reports		

REVENUE DEPARTMENT OR SEE FISC NOTE GF EX Page 1 of 1  
 Provides that the reports, studies, and recommended publications of the Louisiana Tax Institute shall be distributed by the Department of Revenue rather than the Department of State  
Present law provides that the Secretary of State print and distribute reports of the LA Tax Institute in the same manner as the acts of the legislature. Proposed law requires the LA Dept. of Revenue to distribute the reports of the LA Tax Institute and removes the printing requirement for the reports.

<b>EXPENDITURES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	SEE BELOW					
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><u>\$0</u></b>
<b>Annual Total</b>						
<b>REVENUES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</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><u>\$0</u></b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**  
 Proposed law will result in a negligible reduction of expenditures for the Secretary of State. In FY 19, the Secretary of State printed the reports of the LA Tax Institute (LTI) in-house at a cost of \$16. To the extent the Secretary of State were to print the reports in the same manner as the acts of the legislature, it would result in total expenditures of \$1,904 (16 books \* \$119 per book). The Secretary of State would no longer incur these expenditures as a result of the proposed legislation.

Note: the LA Dept. of Revenue does not anticipate an expenditure impact associated with the proposed legislation, as it presently puts LTI reports on its website for public access.

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

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|---|----------------------------|--|
| <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}                    |
| <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} |

**John D. Carpenter**  
**Legislative Fiscal Officer**