

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



Fiscal Note On: **HB 965** HLS 22RS 2039

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 29, 2022	2:04 PM	<b>Author:</b> STEFANSKI
<b>Dept./Agy.:</b> Tax Commission and the Board of Tax Appeals		<b>Analyst:</b> Prashant Sastry
<b>Subject:</b> Board of Tax Appeal Jurisdiction		

ASSESSORS OR INCREASE SG EX See Note Page 1 of 1

To grant the Board of Tax Appeals jurisdiction over certain suits instituted by taxpayers dissatisfied with certain final determinations by the Louisiana Tax Commission

Proposed law changes where a suit may be instituted when a taxpayer is dissatisfied with the final determination of the Louisiana Tax Commission from the district court for the parish where the Louisiana Tax Commission is domiciled to the Louisiana Board of Tax Appeals.

<b>EXPENDITURES</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	SEE BELOW					
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
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>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
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>						

**EXPENDITURE EXPLANATION**

The Board of Tax Appeals (BTA) anticipates an indeterminable workload increase as a result of its State Tax Appeals Adjudication program taking on responsibility for appeals against any final decision of the Louisiana Tax Commission. Costs are indeterminable and would depend on case volume and complexity. BTA reports that there are approximately 20 appeals that are filed every year. To the extent that expenses within the BTA are not covered by self-generated revenue from case filing fees, additional SGF may be required.

**REVENUE EXPLANATION**

Proposed law may result in an indeterminable increase in self-generated revenue to the BTA from case filing fees. The BTA charges initial filing fees between \$0 and \$450 based on the valuation of the property in controversy, as well as additional fees for miscellaneous filings, requests and services. However, the exact number of appeals filed with the BTA under this measure is unknown.

Senate      Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Evan Brasseaux*  


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**Evan Brasseaux**  
**Interim Deputy Fiscal Officer**