



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 416** HLS 25RS 570

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 14, 2025	11:36 AM	Author: FARNUM
Dept./Agy.: Department of Revenue / Office of Debt Recovery		
Subject: Prevents Class Action Lawsuits against LDR or ODR		Analyst: Noah O'Dell

REVENUE DEPARTMENT

OR SEE FISC NOTE GF EX

Page 1 of 1

Prohibits class action lawsuits from being brought against the Dept. of Revenue or the office of debt recovery within the Dept. of Revenue

Proposed law prohibits a class action lawsuit from being brought or maintained against the Secretary of the Department of Revenue (LDR) in the Board of Tax Appeals (BTA) or any state or federal court by or on behalf of taxpayers or any other interested party arising from or related to the administration of tax laws and all related matters.

Proposed law prohibits a class action lawsuit from being brought or maintained against any office in any state or federal court by or on behalf of any person arising from or related to collection efforts administered by the Office of Debt (ODR).

Proposed law is both prospective and retroactive in application. Effective upon signature of the governor or lapse of time for gubernatorial action.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. As of 4/11/25, LDR reports there is no active litigation in which the opposing party is a certified class action.

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}



Deborah Vivien
Chief Economist