



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **SB 79** SLS 25RS 265

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 22, 2025	4:17 PM	<b>Author:</b> BASS
<b>Dept./Agy.:</b> Louisiana Economic Development / LA Assessors Association		
<b>Subject:</b> Data Centers in Industrial Areas and CEA’s		<b>Analyst:</b> Noah O’Dell

ECONOMIC DEVELOPMENT

OR NO IMPACT LF RV See Note

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Provides relative to requirements of industrial areas. (8/1/25)

Current law provides that an industrial area (IA) may be established with 51% approval of landowners to include any body of land used solely for industrial purposes or primarily suited for industrial development. Industries located in IAs are required to provide certain infrastructure services, such as streets, water, sewerage, garbage, lighting and fire (with mutual fire protection in emergencies) normally provided by local governments, precluding annexation or incorporation of the data center. An IA locating in the territory of a special service district taxing authority has rates frozen at the rate in place when the IA is established.

Proposed law explicitly classifies the construction and operation of data centers and associated commercial operations as an industrial area. Proposed law allows industrial areas to enter into cooperative agreements with local governments or private entities to provide the required services. Effective August 1, 2025

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Annual Total	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Annual Total	<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.

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}
- ☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

- ☐ 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}

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