



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 905** HLS 12RS 670
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 23, 2012 11:37 AM	Author: EDWARDS
Dept./Agy.: St. Helena Parish	Analyst: Glenda Leblanc
Subject: Creates the St. Helena Parish Elderly Service District	

DISTRICTS/SPECIAL EG +\$778,000 LF RV See Note Page 1 of 1
 Creates the St. Helena Parish Elderly Services District

Purpose of Bill: This measure creates the St. Helena Parish Elderly Service District as a political subdivision of the state of Louisiana and provides for services to the elderly residents of St. Helena Parish. The proposed law authorizes the board to levy and collect ad valorem and sales taxes within the boundaries of the district. The sales and ad valorem tax would be subject to voter approval in accordance with the Louisiana Election Code. The district will enter into a cooperative endeavor agreement with the St. Helena Council on Aging in order to carry out the purpose of the district. The district will be governed by a five-member board and each member shall serve without compensation.

EXPENDITURES	2012-13	2013-14	2014-15	2015-16	2016-17	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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						
REVENUES	2012-13	2013-14	2014-15	2015-16	2016-17	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	<u>\$778,000</u>	<u>\$778,000</u>	<u>\$778,000</u>	<u>\$778,000</u>	<u>\$778,000</u>	\$3,890,000
Annual Total	\$778,000	\$778,000	\$778,000	\$778,000	\$778,000	\$3,890,000

EXPENDITURE EXPLANATION

Local governmental expenditures may increase as a result of this measure.

According to an official with the St. Helena Council on Aging, expenditures may increase as a result of this measure. Sales and ad valorem tax revenues will be used for the operations and programs to provide services for the elderly of St. Helena Parish. There may be other expenditures associated with the election.

REVENUE EXPLANATION

Local governmental revenues may increase by \$778,000 annually as a result of this measure.

According to an official with the St. Helena Council on Aging, they anticipate a 1/2 percent sales tax will generate \$630,000 per year and a 3.55 property tax will generate \$148,000 per year which would total \$778,000 annually.

<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 >= \$500,000 Annual Fiscal Cost {S}		
<input checked="" 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}		Joy Irwin Director of Advisory Services