OFFICE	OF LEGISLATIVE AUDITOR Fiscal Note						
	Fiscal Note On: HB 604 HLS 1	l6RS 970					
A STRATT	Bill Text Version: ORIGINAL						
Alleror S	Opp. Chamb. Action:						
	Proposed Amd.:						
FINAL MES	Sub. Bill For.:						
Date: March 14, 2016 1:43 PM	Author: JULIE STOKES						
Dept./Agy.: Local Governments							
Subject: Tax/Sales Use Local Exemption	Analyst: Bobby Trahan	Analyst: Bobby Trahan					
	OR NO IMPACT LF See Note Pag	gelofl					

Purpose of Bill: To clarify the reference to the North American Classification System Code for a glass container

manufacturer for purposes of optional locals sales and use tax exemptions.

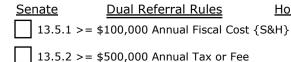
The bill spells out the acronym "NAICS" to clarify the reference for glass container manufacturers with the North American Industry Classification System Code of 327213.

EXPENDITURES	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>5 -YEAR TOTAL</u>
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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
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Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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.

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



Change {S&H}

<u>House</u>

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}

G. Battle

Michael G. Battle Manager, Advisory Services