ា ក្រាមដែរពារដ	OFFICE OF	LEGISLATIVE AUDITOR Fiscal Note				
		Fiscal Note On: HB 648 HLS 16RS 778				
A STATISTICS		Bill Text Version: ORIGINAL				
Augror S southait		Opp. Chamb. Action:				
		Proposed Amd.:				
F4802UN 0225		Sub. Bill For.:				
Date: March 16, 2016	3:24 PM	Author: STOKES				
Dept./Agy.: Local Government	Subdivisions					
Subject: Sales and Use Tax	es	Analyst: David Greer				

TAX/LOCAL

OR NO IMPACT LF See Note

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(Constitutional Amendment) Removes requirement for legislative authorization of the levy of additional sales taxes by parishes, municipalities, and school boards

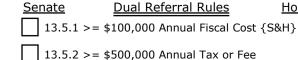
Purpose of Bill: The constitutional amendment, subject to voter approval, will remove the requirement that the local sales and use tax rate not exceed three percent and remove the requirement that the legislature may authorize additional local sales and use taxes. The current requirement to obtain voter approval for the levy and collection of local sales taxes remains in the constitution.

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
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

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