

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 546** HLS 16RS 1272

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 16, 2016 4:40 PM	Author: HUNTER
Dept./Agy.: Corrections	Analyst: Monique Appeaning
Subject: Homestead Exemption Fraud	

CRIME OR INCREASE GF EX See Note Page 1 of 1

Creates the crime of homestead exemption fraud

Proposed law provides that it is unlawful for someone to intentionally claim more than one homestead exemption. Proposed law provides criminal penalties which require imprisonment for up to 10 years or a fine not to exceed \$100,000, or both.

EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	5 -YEAR TOTAL
State Gen. Fd.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
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						
REVENUES	2016-17	2017-18	2018-19	2019-20	2020-21	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	SEE BELOW					
Annual Total						

EXPENDITURE EXPLANATION

This legislation may result in an indeterminable increase in state general fund expenditures if a defendant is charged with intentionally claiming more than one homestead exemption. The maximum imprisonment term is ten (10) years.

SGF expenditures will increase by \$51.68 per offender per day if offenders are housed in state facilities and by \$24.39 for state offenders housed in local facilities. Offenders sentenced to the custody of the Department of Public Safety and Corrections for one year would increase SGF expenditures by \$18,863 (\$51.68 per day x 365 days) if housed in a state facility and \$8,902 (\$24.39 per day x 365 days) housed in local facilities. Approximately 50% of state offenders are housed in state facilities and approximately 50% of state offenders are housed in local facilities.

To the extent an offender serves the maximum of ten (10) years, the cost in a state facility would be \$188,630 (1 offender x \$18,863 per year x 10 years) or \$89,020 (1 offender x \$8,902 per year x 10 years) if a state offender is housed in a local facility.

REVENUE EXPLANATION

The proposed legislation may result in an indeterminable increase in local funds revenue as a result of potential fines imposed for intentionally claiming more than one homestead exemption. The maximum fine is \$100,000.

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|---|--|--------------|
| <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) >= \$100,000 SGF Fiscal Cost {H & S} | |
| <input 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} | |

Evan Brasseaux
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Staff Director