



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 576** HLS 16RS 212

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 30, 2016	12:20 PM	Author: LEGER
Dept./Agy.: Orleans Parish		
Subject: Tax		Analyst: Whit Kling

TAX/LOCAL

OR SEE FISC NOTE LF RV

Page 1 of 1

(Constitutional Amendment) Authorize the governing authority of Orleans Parish to impose a tax to support programs for children from birth through three years of age

Purpose of Bill:
(Constitutional Amendment) authorizes the governing authority of Orleans Parish to impose a tax, if approved by a majority of the electors voting, to support programs for child care and education for children from birth through three years of age. To be submitted to the electors at the statewide election to be held on November 8, 2016.

EXPENDITURES	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

EXPENDITURE EXPLANATION
Local government expenditures may increase by an indeterminable amount.
The bill, with voter approval, would allow the imposition of a tax for the purpose of funding support programs for child care and education for children ages birth through three years old in Orleans Parish. The bill does not reference the type of tax to be imposed and the actual type of program standards/expenditures (e.g., Louisiana Early Education Act) to be funded are not identified, therefore, the amount of possible expenditures is indeterminable.

However, for illustrative purposes, if the annual current average of a Class A Child Care Center of \$6500 is applied to the total number of children under the age of 3 within Orleans Parish (projected at 14,100 based on the last federal decennial census), the annual cost would be \$91,650,000.

REVENUE EXPLANATION
Local government revenues may increase by an indeterminable amount.
The bill would allow, with voter approval, the imposition of a tax for the purpose of funding support programs for child care and education programs for children ages birth through three years old in Orleans Parish. The bill does not reference the type of tax to be imposed, the actual type of program standards/expenditures to be funded, to whom the funds are to flow or be administered by and therefore, the actual level of revenue increase is indeterminable at this time.