

LEGISLATIVE FISCAL OFFICE

Fiscal Note



Fiscal Note On: **HB 421** HLS 08RS 397
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 28, 2008 1:28 PM Dept./Agy.: Executive/Board of Tax Appeals Subject:	Author: GREENE Analyst: Evan Brasseaux
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TAX/TAXATION OR DECREASE SG RV See Note Page 1 of 1
 Increases the threshold for Board of Tax Appeals' approval of delinquent penalty waivers

The proposed legislation increases the threshold for board approval of delinquent penalty waivers from \$5,000 to \$20,000.

EXPENDITURES	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</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>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	
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

The proposed legislation would result in a reduction of self-generated revenues (SGR) for the Board of Tax Appeals to the extent that this bill would allow the Department of Revenue to increase their in-house penalty waiver cases. The increased number of in-house penalty waiver cases will result in a corresponding decrease in the number of petitions filed with the Board of Tax Appeals and will reduce that agency's revenue from filing fees. The Board of Tax Appeals estimates that this may result in an 80% decrease in its revenue generated from filing fees or a total reduction of SGR in the amount of \$19,707. However, no supporting information was provided to base this estimate, and therefore, the total impact could potentially be less significant.

Senate

Dual Referral Rules

House

- 13.5.1 >= \$500,000 Annual Fiscal Cost
- 13.5.2 >= \$500,000 Annual Tax or Fee Change

- 6.8(F) >= \$500,000 Annual Fiscal Cost
- 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

H. Gordon Monk
Legislative Fiscal Officer