



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 604 HLS 16RS 970
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Table with metadata: Date: March 14, 2016 1:43 PM; Author: JULIE STOKES; Dept./Agy.: Local Governments; Subject: Tax/Sales Use Local Exemption; Analyst: Bobby Trahan

OR NO IMPACT LF See Note

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.

Table: EXPENDITURES. Columns: 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 5-YEAR TOTAL. Rows: State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, Annual Total. All values are \$0.

Table: REVENUES. Columns: 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 5-YEAR TOTAL. Rows: State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, Annual Total. All values are \$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.

Senate Dual Referral Rules House

- 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
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}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services