

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SR 22** SLS 202ES 542

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: October 19, 2020 12:14 PM	Author: LUNEAU
Dept./Agy.: Department of Revenue	Analyst: Carter Albert
Subject: Creates a task force on employee misclassification	

REVENUE DEPARTMENT OR SEE FISC NOTE SG EX Page 1 of 1
Requests the Department of Revenue to create a task force to study and make recommendations to minimize employee misclassification.

Proposed resolution requests the LA Department of Revenue (LDR) and the Louisiana Workforce Commission (LWC) to create a task force to study and make recommendations to minimize employee misclassification. Proposed resolution provides for the membership of the task force who shall serve without compensation; provides for the secretary of LDR or her designee to convene the initial meeting no later than 11/13/2020; provides for specific tasks and goals; and requires a final report with findings and policy recommendations, including any proposed legislation, to be submitted to the legislature no later than 3/1/2021.

EXPENDITURES	2020-21	2021-22	2022-23	2023-24	2024-25	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Ded./Other	SEE BELOW	\$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>	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	2020-21	2021-22	2022-23	2023-24	2024-25	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed resolution will result in a nominal increase in workload expenditures within the LA Department of Revenue (LDR). Proposed resolution requires the task force, comprised of 12 members, to meet during FY 21 to study and make recommendations to minimize employee misclassification as well as report findings and recommendations to the legislature. Proposed resolution requires LDR to provide staff support to the task force utilizing existing personnel. While there will be costs for the LDR to conduct such meetings and workload adjustments to prepare a final report, they are not expected to be material and the department will be able to absorb such costs within the existing operating budget.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

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

House
 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}

Alan M. Boxberger
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Staff Director