

**Actions Affecting Major State Tax, License and Fee Estimates  
and Estimates of Net Available State General Fund Revenue**

**2014 Regular Session**

<b>Instrument</b>	<b>Description</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>SESSION ACTIONS - REVENUE</b>							
<b>Individual Income Tax</b>							
Act 424 Regular Session HB 780	Expands potential participation in the School Tuition Organization Rebate program by allowing students currently participating in the Student Scholarship voucher program to switch to the rebate program.		DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Severance Tax</b>							
Act 658 Regular Session HB 712	Currently interest is paid on refunds for horizontal drilling and deep well severance tax suspension programs at the judicial interest rate. The bill will pay interest on these refunds at the 6-month U.S. Treasury rate when paid within 180 days of claimed, and at the judicial rate for any days over 180 days. Effect is to retain more of gross collections.		\$2,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
<b>Unclaimed Property</b>							
Act 588 Regular Session SB 603	Provides a process for the treasury to liquidate U.S. savings bonds and incorporate the receipts into the unclaimed property program.		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
<b>Total Adjustments To Major State Tax, License And Fee Estimates</b>		<b>\$0</b>	<b>\$2,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>
<b>SESSION ACTIONS - DEDICATIONS</b>							
<b>Casino Support Services Fund</b>							
Act 167 Regular Session HB 389	Dedicates land-based casino gaming tax receipts to this new fund if a support services contract is approved by the Joint Legislative Committee on the Budget. Since all casino gaming tax receipts are already dedicated, largely to the SELF fund, this new special fund gains deposits at the expense of the SELF fund. Total dedications are unaffected.	Support Services	\$3,600,000	\$3,600,000	\$3,600,000	\$3,600,000	\$3,600,000
		SELF	(\$3,600,000)	(\$3,600,000)	(\$3,600,000)	(\$3,600,000)	(\$3,600,000)

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<b>Workforce and Innovation for a Stronger Economy Fund (WISE) Competitive Core Growth Fund (CCG) Science, Technology, Engineering, and Math Upgrade Fund (STEM)</b>							
Act 803 Regular Session HB 1033	Commits \$40 million per year to the WISE Fund, but does not specify funding sources, and conditions that commitment on annual appropriation by the legislature. For FY15, financing for the initiative/program is provided via \$11 million transferred into the WISE Fund from the OverCollections Fund in HB 1026 (the Funds bill), \$12.15 million appropriated to the Board of Regents via interagency transfer from the Community Development block Grant Program (pending a HUD action plan amendment approval) in HB 1, and \$16.85 million of state general funds appropriated to the Board of Regents in HB 1. For FY16 and beyond, the ongoing nature of the WISE initiative/program suggests an annual general fund obligation, unless an alternative financing structure is implemented.		Budgeted From: General Fund OverCollections Fund CDBG Program Funds	\$40,000,000	\$40,000,000	\$40,000,000	\$40,000,000
Act 646 Regular Session HB 1026	Annually allocate 15.25% of the deposits into the WISE Fund to the CCG Fund, conditioned upon appropriation by the legislature. This would amount to \$6.1 million of a \$40 million deposit to the WISE Fund, but only \$1.68 million of a \$11 million deposit.		Annually Allocated From The WISE Fund,	Subject To Annual	Appropriation By	The Legislature	
	Annually allocate 5% of the deposits into the WISE Fund to the STEM Fund, conditioned upon appropriation by the legislature. This would amount to \$2 million of a \$40 million deposit to the WISE Fund, but only \$0.55 million of a \$11 million deposit.		Annually Allocated From The WISE Fund,	Subject To Annual	Appropriation By	The Legislature	
<b>Reactivation of Stabilization Fund Mineral Revenue Deposits</b>							
Act 646 Regular Session HB 1026	Current statutory provisions that prohibit excess mineral revenues from being diverted into the Budget Stabilization Fund and away from the state general fund terminate on July 1, 2015 (FY16). This bill terminates that provision two years later on July 1, 2017 (FY18). The bill also dedicates at least \$25 million per year to the Fund. For FY15, \$25 million is allocated to the Fund from anticipated Overcollections Fund resources officially designated as nonrecurring. For FY16 and FY17, the official forecast anticipates allocations from the state general fund. FY18 estimated general fund exposure is based on the current mineral revenue forecasts and balance of the Stabilization Fund. Once filled to its maximum in FY18, no further diversions occur unless the calculated maximum balance increases and/or a withdrawal from the fund occurs.			\$25,000,000	\$25,000,000	\$270,600,000	
<b>Deepwater Horizon Economic Damages Collection Fund</b>							
Act 646 Regular Session HB 1026	Establishes this new fund to receive the proceeds of the settlement, judgement, or final disposition of the state's economic damages claims asserted in the DWH litigation. Allocates 45% of receipts to the Budget Stabilization Fund up to its maximum, 45% to the Medicaid Trust Fund for the Elderly up to \$700 million, and 10% to the Health Trust Fund up to \$30 million. Expires at the later of the conclusion of the litigation or July 1, 2024.		Potential Increase	Potential Increase	Potential Increase	Potential Increase	Potential Increase
<b>Adjustments To Dedications of Major State Tax, License, and Fee Estimates</b>		<b>\$0</b>	<b>\$0</b>	<b>\$65,000,000</b>	<b>\$65,000,000</b>	<b>\$310,600,000</b>	<b>\$40,000,000</b>
<b>TOTAL ADJUSTMENTS TO OFFICIAL NET AVAILABLE STATE GENERAL FUND-DIRECT REVENUE FORECAST</b>		<b>\$0</b>	<b>\$2,000,000</b>	<b>(\$61,000,000)</b>	<b>(\$61,000,000)</b>	<b>(\$306,600,000)</b>	<b>(\$36,000,000)</b>

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<b>OTHER ITEMS OF INTEREST</b>							
<b>Tax Amnesty, Phase II, Fall 2014, FY15 Budget</b>							
Act 822 Regular Session HB 663	Modifies the 2014 and 2015 phases of the current law three year tax amnesty program. The 2014 phase now has same taxpayer incentives as the 2013 phase did (waive 100% of penalties and 50% of interest). In the 2015 phase, 33% of penalties and 17% of interest are now waived. Six month installment payments are now allowed, but payment with credits is disallowed. Collections are highly uncertain.		INCREASE	DECREASE			
<b>Deepwater Horizon Economic Damages Collection Fund</b>							
Act 646 Regular Session HB 1026	Establishes this new fund to receive the proceeds of the settlement, judgement, or final disposition of the state's economic damages claims asserted in the DWH litigation. Allocates 45% of receipts to the Budget Stabilization Fund up to its maximum, 45% to the Medicaid Trust Fund for the Elderly up to \$700 million, and 10% to the Health Trust Fund up to \$30 million. Expires at the later of the conclusion of the litigation or July 1, 2024.		Potential Increase	Potential Increase	Potential Increase	Potential Increase	Potential Increase
<b>Debt Recovery Fund</b>							
Act 646 Regular Session HB 1026	Establishes this new fund to receive monies collected by the centralized debt collection program initiated in 2013 (Act 399), involving the Revenue Dept, the Attorney General, and other state agencies. To the extent some portion of these receipts would otherwise be collected as normal baseline collections, this Fund's receipts would represent a dedication of revenue collections. However, some portion of the program's receipts may also be new receipts not otherwise likely to be collected.		Potential Increase	Potential Increase	Potential Increase	Potential Increase	Potential Increase

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<b>ACT 419 FUNDS and FEES</b>							
<b>STATUTORY DEDICATIONS</b>							
<b>Insurance Verification System Fund</b>							
Act 641	Increases various auto insurance reinstatement fees and dedicates the additional receipts to the newly created fund. Effective July 1, 2014.		\$52,000,000	\$52,000,000	\$52,000,000	\$52,000,000	\$52,000,000
Regular Session							
HB 872							
<b>Utility and Carrier Inspection and Supervision Fund</b>							
Act 848	Increases fees on certain motor carriers and public utilities, while exemption from fees nonprofit water utility cooperatives. Fee changes are approximate dollar-for-dollar offsets of some \$250,000, resulting in no overall change in the Fund's receipts. Effective January 1, 2015.		\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Regular Session			(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)
HB 1249							
<b>Sex Offender Registry Technology Fund</b>							
Act 631	Allows more of collections to be retained by the Fund for support of the Attorney General's operations, at the expense of distribution to local sheriffs.		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Regular Session							
HB 637							
<b>Litter Abatement and Education Account</b>							
Act 100	Expands base of defined litter and increases litter penalty fees.		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Regular Session							
HB 1075							
<b>Saltwater Fish Research and Conservation Fund</b>							
Act 804	Increases fee for resident saltwater fishing licenses, for four years.		\$1,988,000	\$1,988,000	\$1,988,000	\$1,988,000	\$0
Regular Session							
HB 1082							
<b>Office of Motor Vehicles Drivers License Escrow Fund</b>							
<b>Office of Motor Vehicles Handling Fee Escrow Fund</b>							
Act 807, 765	Changes current 4-year drivers license periods to 6-years. Creates special funds to capture fee revenue increases in first 4-years of renewal cycle in order to be available to fund OMV operations in the last 2-years of the renewal cycle. Effective July 1, 2015.		\$0	\$10,100,000	\$10,100,000	\$10,100,000	\$10,100,000
Regular Session							
HB 1252, 807 SB 582, 765							

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<b>Fishermen's Gear Compensation Fund</b>							
<b>Underwater Obstruction fund</b>							
Act 755 Regular Session SB 395	Exempts political subdivisions from the fee charged for right of way grants and mineral leases. The Fund is terminated June 30, 2018 (FY19). The Underwater Obstruction Fund loses receipts in FY19 and beyond since it receives transfers from the Compensation Fund.		(\$41,000)	(\$41,000)	(\$41,000)	(\$41,000)	(\$1,100,000)
<b>Concealed Handgun Permit Fund</b>							
Act 614 Regular Session HB 280	Reduces the fee for a concealed handgun permit for armed forces members who are active, reserve, or veterans.		DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
<b>Fiscal Administrator Revolving Loan Fund</b>							
Act 735 Regular Session SB 118	Creates a new special fund to make loans to qualified political subdivisions. No funding source for the new fund is specified in the bill.		No Funding Source	No Funding Source	No Funding Source	No Funding Source	No Funding Source
<b>Overcollections Fund Program Participation Savings Account</b>							
Acts 778, 779, 780 Regular Session SB 655, 656, 657	These bills each create a special account within the Overcollections Fund to effectively receive the dollar amount of donations authorized by each bill. The bills authorize directed donations to participating school entities for students receiving TOPS Scholarships and Go Grants, Student Scholarships for Educational Excellence, and the LA 4 Early Childhood Program, respectively. State support for these programs is offset by the donations, and that amount of state support is deposited into the newly created Program Participation Savings Account in the Overcollections Fund for use elsewhere in the state budget.		Potential Increase	Potential Increase	Potential Increase	Potential Increase	Potential Increase

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<b>SELF-GENERATED REVENUE</b>							
Act 13 Regular Session HB 433	Allows the Board of Regents to charge a \$1,500 application fee to proprietary schools offering online instruction pursuant to reciprocity agreements with other states. Effective upon governor's signature.		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Act 56 Regular Session HB 344	Reduces hunting and fishing license fees to surviving spouses of membets of the armed forces who are killed in action in a combat zone.		DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 222 Regular Session HB 1072	Reduces hunting and fishing license fees to retired membets of the armed forces.		DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 63 Regular Session HB 428	Repeals refund provisions for candidates qualifying fees.		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Act 405 Regular Session HB 154	Adds an initial filing fee to all civil cases, courts of appeal, and civil & traffic matters, to defray costs of the LA Judicial College.		\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Act 46, HB 257 Act 11, HB 323 Act 76, HB 563 Act 131, SB 7	Fees and roylaties associated with prestige license plates: Louisiana Golf Association Down Syndrome Awareness Mount Carmel Academy Sci-Port Discovery Center in Shreveport		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Act 802 Regular Session HB 1020	Adds reinstatement fee for removed license plates.		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Act 160 Regular Session HB 316	Exempts single axle two-wheel trailers from inspection requirements and fees.		DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
Act 273 Regular Session HB 1238	Adds various passenger vehicles to the requirement for a "For Hire" license plate.		INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
Act 720 Regular Session SB 580	Allows the Fourth Circuit Court of Appeal to chare a filing fee certain civil motions to defray the costs of the court.		\$21,100	\$21,100	\$21,100	\$21,100	\$21,100
Act 117 Regular Session SB 254	Modifies licensing of insurers offering travel lines of insurance.		(\$13,750)	(\$13,750)	(\$13,750)	(\$13,750)	(\$13,750)