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REVENUE STUDY COMMISSION

Established pursuant to SCR 103 of the 2012 Regular Session

INSTRUCTIONS AND FORM FOR THE RECEIPT OF STATE AGENCY TESTIMONY BEFORE THE SCR103 REVENUE STUDY COMMISSION

In order to assure the most productive use of the limited time available for the receipt of witness testimony, persons intending to provide testimony at a commission hearing regarding a specific tax expenditure are requested to submit a completed testimony form with the House Committee on Ways and Means at least **3 full business days** in advance of the hearing.

There are two types of testimony form. The following form is for use by **a representative of a state agency**. Persons who wish to provide testimony at a commission meeting should be prepared to answer the questions contained on the testimony form.

INSTRUCTIONS for STATE AGENCY TESTIMONY FORM BEFORE THE SCR103 REVENUE STUDY COMMISSION

Instructions for submission of a testimony form

******It is recommended that your testimony form be received
3 full business days before the day of the commission hearing.******

Testimony forms should comply with the following requirements:

- Forms should be no more than four pages in length.
- It is recommended that each person intending to provide testimony submit one testimony form per specific tax expenditure.
- Forms should be printed on standard 8.5 x 11 inch paper, single spaced type in 12 point font with one inch margins.
- The form may be submitted using **any** of the following methods:
 1. Email: Attach the form to an email with the subject line "Testimony Form" and send to revstudycom@legis.la.gov no later than 3 full business days before the date of the commission hearing.
 2. Fax: 225-342-2451 - House Committee on Ways and Means
 3. Mail: House Committee on Ways and Means
P.O. Box 44486
Baton Rouge LA 70804
- If you wish to provide written copies of your testimony to Commission members at the Commission meeting, it is suggested that 30 copies be provided.

Questions should be addressed to the House Committee on Ways and Means staff:

Elise Read: 225.342.2303 and Alison Pryor: 225.342.8357

FORM for STATE AGENCY TESTIMONY
BEFORE THE SCR103 REVENUE STUDY COMMISSION

Testimony Form for a representative of a state agency who is requesting or required to provide testimony with respect to a specific tax expenditure.

Meeting date: _____

Tax expenditure: _____

Name of witness: _____

Agency, persons or organizations on whose behalf the testimony is being submitted:

* * * * *

Please respond to the following questions using up to 4 additional pages. Where appropriate, include within each response the methodology, assumptions and data sources utilized in its confection:

1. What is the specific public policy advanced by the provision of this tax expenditure?
2. Actual amounts of state revenue foregone or paid out? This response should cover any number of years reasonable to show the full impact of the tax expenditure on the state fisc.
3. What are the specific effects of the tax expenditure on Louisiana's economy in general as well as the state fisc?
4. What is the actual annual revenue to be gained by the state as a result of the tax expenditure as compared to its cost? If data based on actual collections is unavailable, what is the estimated amount of state revenue expected to be gained?
5. What are the measurable effects of this tax expenditure on household earnings, employment and quality of life in Louisiana?
6. Is eligibility for receipt of the tax benefit discretionary? If so, please explain.

******Please use this page as a cover page for your submission.******