

Property tax exemption-recreational facilities.

18LSO-0414, 1.2

**FISCAL NOTE**

The fiscal impact, in the form of decreased property tax revenues to the School Foundation Program, school districts and local governmental entities, is indeterminable.

The Department of Revenue states they are unable to estimate the decrease in property tax revenues.

This bill would apply to property taxes levied on and after January 1, 2019, impacting property tax revenues beginning in FY 2020.

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