



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 8** HLS 21RS 27  
 Bill Text Version: **ORIGINAL**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> March 23, 2021 3:52 PM	<b>Author:</b> BUTLER
<b>Dept./Agy.:</b> Evangeline Assessor	<b>Analyst:</b> Steven Kraemer
<b>Subject:</b> Insurance Premiums	

ASSESSORS OR NO IMPACT LF EX See Note Page 1 of 1  
 Requires the Evangeline Parish Tax Assessor to pay the cost of certain insurance premiums for eligible retirees from the assessor's office

**Purpose of Bill:** This bill requires the Evangeline Parish Assessor to pay certain group insurance premiums for certain retirees and is putting current practice in to law. The bill applies to retirees employed before August 1, 2014 with at least 20 years of service and retirees hired on or after August 1, 2014 with at least 20 years of service (of which 12 years must be with the Evangeline Parish Assessor).

EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>5 -YEAR TOTAL</u>
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>	<u>\$0</u>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>5 -YEAR TOTAL</u>
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>	<u>\$0</u>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

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

An official with the Evangeline Parish Assessor indicated that the office currently pays the group insurance premiums for retirees with 20 years or more of service. This measure will place in to law the current practice of the office.

**REVENUE EXPLANATION**

**There is no anticipated direct material effect on local 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}

*Michael G. Battle*  
**Michael G. Battle**  
**Manager, Advisory Services**