



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 197** SLS 21RS 157
 Bill Text Version: **REENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 23, 2021	12:28 PM	Author: CATHEY
Dept./Agy.: Parish Assessors		Analyst: Barbara Lively
Subject: Vehicle Allowances		

ASSESSORS RE INCREASE LF EX See Note Page 1 of 1
 Provides for vehicle allowances for assessors. (gov sig)

PURPOSE OF BILL: The bill increases the number of parishes in which the Assessor may receive an automobile allowance to all 64 parishes. The allowance cannot exceed 15% of the Assessor's annual salary, provided that the Assessor maintains automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage.

This allowance is to be paid from the Assessors' existing funds with no additional cost to the state or local governing authority.

EXPENDITURES	2021-22	2022-23	2023-24	2024-25	2025-26	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	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total						

REVENUES	2021-22	2022-23	2023-24	2024-25	2025-26	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

There may be an increase in local governmental expenditures as a result of the bill. However, the exact fiscal impact is dependent on factors such as which Assessors elect to receive this automobile allowance and whether or not they will receive the full 15% allowance. Therefore, the exact fiscal impact is indeterminable.

According to an official with the Louisiana Assessors' Association: This bill may increase expenditures related to the new automobile allowance, but only in those parishes in which the Assessor elects to receive an automobile allowance. The impact will also depend upon whether the Assessor's salary includes the 10% personal expense allowance that is allowed in statute when the automobile allowance is calculated.

Excluding the 8 parishes with a current automobile expense allowance allowed by statute, the assessors' salaries including certification pay and the 10% personal expense allowance is approximately \$8.4 million statewide, which could result in an automobile allowance of \$1,260,000 per year. Assessors' salaries without the 10% personal expense is approximately \$7.6 million statewide which could result in an automobile allowance of \$1,140,000 per year.

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}

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