

**LEGISLATIVE FISCAL OFFICE
Fiscal Note**



Fiscal Note On: **SB 357** SLS 26RS 636
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 19, 2026 12:14 PM	Author: REESE
Dept./Agy.: Judiciary	
Subject: Courts and the Judiciary	Analyst: Daniel Druilhet

COURTS EG DECREASE GF EX See Note Page 1 of 1
 Provides relative to the courts and the judiciary. (8/1/26)

Current law provides for venues where the Supreme Court may certify questions or propositions of state law and where it is authorized to collaborate in preparation of uniform rules of court; provides for criers of court and their applicable salaries and retirement pay. Proposed law adds courts of last resort of other states as venues where the Supreme Court may certify questions or propositions of state law to the Supreme Court for instructions concerning state law questions or propositions; provides that there may be one or more criers appointed by Supreme Court judges from among the court's security personnel; provides for commissioned security personnel to be considered members of a bona fide police agency and requiring statewide police power; provides that the deputy secretary of public services, or his designee, may facilitate additional security assistance for the court; provides that any justice whose primary residence is 50 or more miles from the courthouse may elect all or part of any amount due to be reimbursed as a vouchered expense pursuant to an accountable plan, provided that the election shall be for an entire fiscal year; provides for reimbursement for other official expenses paid from available funds, and that those amounts not be considered employee compensation for purpose of any public retirement system.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law may result in a decrease of \$44,865 in SGF expenditures, to the extent that justices of the Supreme Court elect to use the vouchered expense option in lieu of the equivalent allowance. Proposed law has the effect of allowing a justice whose primary residence is 50 or more miles from the courthouse to elect all or part of any amount due for reimbursement for reasonable housing and other expenses to be reimbursed as a vouchered expense. For those justices who choose to elect all or part of any amount due for reimbursement as a vouchered expense, the amount vouchered would be considered an expense reimbursement and not compensation (an unvouchered expense). Additionally, the amount vouchered would not be subject to payroll taxes and would not be considered compensation in regards to pension contributions.

If all seven justices elect all of the amounts due for reimbursement for housing and other expenses as vouchered expenses, the maximum potential decrease in SGF expenditures is \$44,865. To the extent some judges maintain their reimbursement under current law, or only elect a portion of any reimbursement due as a vouchered expense, the decrease in SGF expenditures will be lower.

The decrease in SGF expenditures is attributable to a reduction in taxes for Medicare, LASERS, and MERS, as follows:

SGF Paid for Allowance	\$126,000 (7 Justices x \$18,000 Housing Allowance)
Medicare Taxes	\$ 1,827
LASERS	\$38,178
MERS	<u>\$ 4,860</u>
	\$ 44,865

REVENUE EXPLANATION

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

- | | | |
|---|----------------------------|--|
| <u>Senate</u> | <u>Dual Referral Rules</u> | <u>House</u> |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H} | | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S} |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H} | | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |

Patrice Thomas
Deputy Fiscal Officer