



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 206 HLS 16RS 825
Bill Text Version: ENROLLED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: May 26, 2016 2:23 PM Author: THIBAUT
Dept./Agy.: Assumption, Iberville, Pointe Coupee Assessors
Subject: Automobile Expense Allowance Analyst: Steve Stevens

ASSESSORS EN INCREASE LF EX See Note Page 1 of 1
Provides for an automobile expense allowance for the assessors in Assumption, Iberville, and Pointe Coupee parishes

Purpose of Bill: The bill authorizes the assessors in Assumption Parish, Iberville Parish, and Pointe Coupee Parish to receive an automobile expense allowance. This allowance is not to exceed 15% of the assessor's annual salary, provided that the assessors maintain 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 assessor's existing funds with no additional cost to the state or local governing authority.

Table with 7 columns: EXPENDITURES, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

The bill may increase expenditures related to this new automobile allowance. However, the increase will depend upon the monetary amount the 15% will be applied to.

The assessors' salaries including certification pay total \$395,389. In addition, the assessors receive a 10% personal expense allowance of \$39,539, for total annual compensation of \$434,928.

If the 15% maximum is applied to \$395,389, the resulting automobile expense allowances would be \$59,308. If the 15% maximum is applied to the grand total of \$434,928, the resulting automobile expense allowances would be \$65,239.

REVENUE EXPLANATION

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

Senate Dual Referral Rules House

- 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
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}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services