



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

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

| | | |
|--|---------|--------------------------------|
| Date: June 4, 2021 | 2:25 PM | Author: CATHEY |
| Dept./Agy.: Parish Assessors | | Analyst: Barbara Lively |
| Subject: Vehicle Expense Allowances | | |

ASSESSORS REF 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 expense allowance to all 64 parishes. The bill requires that the expense allowance for all parishes be based on receipts remitted monthly and 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. The assessor must specify in a yearly affidavit to the Legislative Auditor that he did not use an office automobile, except for occasional use, during any period that he received the car expense allowance in the preceding year.

| 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 | INCREASE | INCREASE | INCREASE | INCREASE | INCREASE | |
| Annual Total | | | | | | |

| 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> | \$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 remit actual receipts for expenses to receive the automobile expense allowance and whether or not they will be reimbursed the full 15% expense 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 be reimbursed for actual automobile expenses. 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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