OFFICE OF LEGISLATIVE AUDITOR **Fiscal Note**

Louisiana Legislative Auditor Fiscal Notes

Fiscal Note On: HB **145** HLS 24RS

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Bill Text Version: **ENGROSSED** Opp. Chamb. Action: W/ SEN FLOOR AMD

Proposed Amd.:

Sub. Bill For.:

Date: May 28, 2024

9:53 AM

Author: BAGLEY

Analyst: Alison Butts

Dept./Agy.: Sabine and Winn Parishes District Attorney's Office

Subject: Retiree Health Insurance Premiums

INSURANCE/GROUP EGF NO IMPACT LF EX See Note Page 1 of 1 Provides relative to group health insurance coverage for retired employees of the Sabine Parish District Attorney's Office

Purpose of Bill: The bill requires the DA in Sabine and Winn Parishes to pay health insurance or Medicare supplemental insurance premiums for eligible retired employees. Eligibility is determined by the retiree's age, in accordance with the Parochial Employees' Retirement System of Louisiana and Medicare requirements, with retirees being required to enroll in Medicare and obtain a supplemental plan.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	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
REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	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

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

An official from the Sabine Parish District Attorney's Office has indicated that the District Attorney already pays the insurance premiums in accordance with the provisions of this bill. Therefore, this bill is not expected to have a direct material impact on the expenditures of the District Attorney's Office, as it only formalizes the District Attorney's current practice into law.

An official from the Winn Parish District Attorney's Office has indicated that they have a policy to pay the insurance premiums for their retirees in a similar manner to the provisions provided for in this bill. The official indicated that they do not currently have any retirees they are paying insurance premiums for and do not have any employees expected to retire in the next five years.

REVENUE EXPLANATION

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

Senate <u>Dual Referral Rules</u>	<u>House</u>	0-1/	
13.5.1 >= \$100,000 Annual Fiscal Cost {S &	H}	The Kaur	
13.5.2 >= \$500,000 Annual Tax or Fee	6.8(G) >= \$500,000 Tax or Fee Increase	Steven Kraemer Senior Advisor II	