



# OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **SB 38** SLS 14RS 162

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

**REVISED**

<b>Date:</b> March 24, 2014 4:29 PM	<b>Author:</b> MORRISH
<b>Dept./Agy.:</b> Various Parish Clerks of Court	<b>Analyst:</b> Misty Perry
<b>Subject:</b> Automobile Expense Allowance	

CLERKS OF COURT OR +\$251,104 LF EX See Note Page 1 of 1

Provides for an automobile allowance for the Clerks of Court of Allen, Assumption, Beauregard, Calcasieu, Caldwell, Catahoula, East Carroll, Iberville, Jefferson Davis, LaSalle, Pointe Coupee, Union and Vernon parishes.

**Purpose of Bill:** The proposed measure provides for an automobile expense allowance for the Allen, Assumption, Beauregard, Calcasieu, Caldwell, Catahoula, East Carroll, Iberville, Jefferson Davis, LaSalle, Pointe Coupee, Union, and Vernon Clerks of Court equal to 15% of the Clerks' annual salaries, provided that the Clerks maintain automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage.

The expense shall come from surplus funds in each of the offices of the clerks of court at no additional expense to the state or local governing authority.

This measure would become effective August 1, 2014.

EXPENDITURES	2014-15	2015-16	2016-17	2017-18	2018-19	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	\$226,815	\$251,104	\$251,104	\$251,104	\$251,104	\$1,231,231
<b>Annual Total</b>	<b>\$226,815</b>	<b>\$251,104</b>	<b>\$251,104</b>	<b>\$251,104</b>	<b>\$251,104</b>	<b>\$1,231,231</b>

  

REVENUES	2014-15	2015-16	2016-17	2017-18	2018-19	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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### EXPENDITURE EXPLANATION

**Local government expenditures may increase by approximately \$226,815 in fiscal year 2015 and \$251,104 annually for fiscal years 2016-2019 as a result of this measure.**

According to the Louisiana Clerks of Court Association, the automobile expense allowance for fiscal year 2015 would be \$18,824 for Calcasieu and Vernon parishes, and \$17,197 for the remaining 11 parishes included in this measure. For fiscal years 2016 through 2019 the automobile expense allowance would be \$20,843 for Calcasieu and Vernon parishes, and \$19,038 for the remaining 11 parishes.

### REVENUE EXPLANATION

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

Senate Dual Referral Rules House  6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}  6.8(F)(2) >= \$500,000 State Rev. Reduc. {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}  6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Joy Irwin**  
**Director of Advisory Services**