



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 595** HLS 15RS 567
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 9, 2015 12:42 PM	Author: BISHOP, STUART
Dept./Agy.: Parish Assessors	Analyst: Steve Stevens
Subject: Automobile Expense Allowance	

ASSESSORS OR +\$1,183,000 LF EX See Note Page 1 of 1
 Authorizes an automobile expense allowance for assessors

Purpose of Bill: The bill increases the number of parishes in which the Assessor may receive an automobile expense allowance from four parishes to all 64 parishes. This allowance will be equal to 15% of the Assessors' annual salaries, 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 Assessors' existing funds with no additional cost to the state or local governing authority.

EXPENDITURES	2015-16	2016-17	2017-18	2018-19	2019-20	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	<u>\$591,500</u>	<u>\$1,183,000</u>	<u>\$1,183,000</u>	<u>\$1,183,000</u>	<u>\$1,183,000</u>	\$5,323,500
Annual Total	\$591,500	\$1,183,000	\$1,183,000	\$1,183,000	\$1,183,000	\$5,323,500

REVENUES	2015-16	2016-17	2017-18	2018-19	2019-20	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	<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

Based on information obtained from the Louisiana Assessors Association, it appears that this bill may increase local government expenditures by up to \$591,500 in fiscal year 2015-16 (assuming the bill goes into affect January 1, 2016) and by \$1,183,000 annually thereafter. However, the exact fiscal impact of the bill is dependent upon which Assessors elect to receive the allowance.

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"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S} |
| <input checked="" type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} | | | <input type="checkbox"/> 6.8(F)(2) >= \$500,000 Rev. Red. to State {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} |

M. G. Battle
Michael G. Battle
 Manager, Advisory Services