



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **SB 76** SLS 15RS 108  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> June 4, 2015 6:08 PM	<b>Author:</b> MORRISH
<b>Dept./Agy.:</b> Jefferson Davis Parish Assessment District	
<b>Subject:</b> Automobile Expense	<b>Analyst:</b> Whit Kling

ASSESSORS EN +\$22,000 LF EX See Note Page 1 of 1  
 Authorizes the Jefferson Davis Parish Assessment District to provide for an automobile expense allowance for the assessor. (gov sig)

**Purpose of the Bill:** The bill provides that the Jefferson Davis Parish Assessor may receive an automobile expense allowance equal to fifteen percent of his annual salary provided the assessor maintains three hundred thousand dollars of automobile insurance per accident for bodily injury and one hundred thousand dollars of automobile insurance per accident for property damage.

<b>EXPENDITURES</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$20,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<b>\$108,000</b>
<b>Annual Total</b>	<b>\$20,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$108,000</b>

<b>REVENUES</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

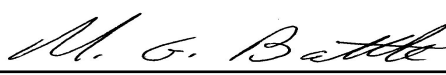
**This bill will increase local governmental expenditures by approximately \$22,000 per year.**

This measure would provide an automobile expense for the assessor that is equal to 15% of the assessor's salary. According to the Jefferson Davis Parish Assessor, the assessor's salary will increase by 4% effective January 1, 2016. If this measure is approved and becomes effective August 1, 2015, the allowance will be \$19,586 in Fiscal Year 2016 and \$21,746 for Fiscal Year 2017 and thereafter.

**REVENUE EXPLANATION**

**The bill has no impact on local governmental revenues.**

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|---|----------------------------|--------------|--|
| <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 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} |

  
**Michael G. Battle**  
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