



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: SB 11 SLS 16RS 21
Bill Text Version: ENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 13, 2016 11:38 AM Author: SMITH, J
Dept./Agy.: Beaugard Parish Assessment District Analyst: Steve Stevens
Subject: Automobile Expense Allowance

EG INCREASE LF EX See Note

Authorizes an automobile expense allowance for the assessor of the Beaugard Parish Assessment District

Purpose of Bill: The bill authorizes the assessor of the Beaugard Parish Assessment District to receive an automobile expense allowance. This allowance will be equal to 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 assessor's existing funds with no additional cost to the state or local governing authority.

Table with 7 columns: EXPENDITURES, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

The bill may increase expenditures related to this new automobile allowance. However, the increase will depend upon the monetary amount that the 15% will be applied to.

The assessor's salary including certification pay totals \$131,796. In addition, the assessor receives a 10% personal expense allowance of \$13,180, for total compensation of \$144,976.

If the 15% is applied to \$131,796, the resulting automobile expense allowance would be \$19,769. If the 15% is applied to the grand total of \$144,976, the resulting automobile expense allowance would be \$21,746.

REVENUE EXPLANATION

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

Senate Dual Referral Rules House

- 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}
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}

Signature of Michael G. Battle
Michael G. Battle
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