



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 419 HLS 16RS 1074
Bill Text Version: ENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 13, 2016 12:28 PM Author: SHADOIN, R
Dept./Agy.: Lasalle, Red River, and Union Parish Assessors
Subject: Automobile Expense Allowance Analyst: Steve Stevens

EG INCREASE LF EX See Note Page 1 of 1
Authorizes an automobile allowance for the Assessor of Lasalle Parish, Red River Parish and Union Parish.

Purpose of Bill: The bill authorizes the Assessors of Lasalle Parish, Red River Parish, and Union Parish to receive an automobile expense allowance. This allowance is not to exceed 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.

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 the 15% will be applied to.

The assessors' salaries including certification pay total \$395,390. In addition, the assessors receive a 10% personal expense allowance of \$39,538, for a total annual compensation of \$434,928.

If the 15% maximum is applied to \$395,390, the resulting automobile expense allowance would be \$59,308. If the 15% maximum is applied to the grand total of \$434,928, the resulting automobile expense allowance would be \$65,239.

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
Manager, Advisory Services