



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 10** SLS 17RS 103
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 26, 2017 2:23 PM	Author: MILLS
Dept./Agy.: St. Martin Parish Assessor	Analyst: Steven Kraemer
Subject: Automobile Expense Allowance	

MUNICIPALITIES EG SEE FISC NOTE LF EX Page 1 of 1

Authorizes the St. Martin Parish Assessment District to provide for an automobile expense allowance for the assessor. (gov siq)

Purpose of Bill: The bill authorizes the Assessor of St. Martin Parish to receive an automobile expense allowance. This allowance is not to exceed 15% of the Assessor's annual salary provided the assessor maintains \$300,000 of automobile insurance per accident for bodily injury and \$100,000 of automobile insurance 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.

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						
REVENUES	2017-18	2018-19	2019-20	2020-21	2021-22	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

The bill may increase expenditures of the St. Martin Parish Assessor's Office annually for the automobile expense allowance. However, overall annual expenditures may be reduced if the Assessor disposes of his current office vehicle which is provided by the Assessor's Office.

Based on information obtained from the St. Martin Parish Assessor's Office, the automobile expense allowance (provided for in this bill) may increase the Assessor's expenditures by approximately \$23,800 annually (\$158,746 x 15%).

The Assessor's Office currently spends approximately \$28,000 annually to provide a vehicle to the Assessor (\$15,000 for purchase costs, \$5,500 for fuel, \$5,000 for insurance, and \$2,500 for maintenance). An official with the Assessor's Office indicated that the costs of the vehicle provided to the Assessor will be eliminated as a result of the Assessor receiving the allowance (and no longer maintaining the office vehicle). This reduction in vehicle expenses could result in overall net savings for the Assessor's Office of approximately \$4,200 annually (\$23,800 automobile expense allowance - \$28,000 vehicle cost).

REVENUE EXPLANATION

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

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

House
 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}

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