

2020 Regular Session

SENATE BILL NO. 111

BY SENATOR FIELDS

FISCAL CONTROLS. Provides for the executive budget and the general appropriation bill to contain separate schedules for the funding of the unfunded accrued liability of state departments and budget units. (7/1/20)

1 AN ACT

2 To enact R.S. 39:36(A)(3)(b)(i)(II) and 51(G), relative to the contents of the executive
3 budget and the general appropriation bill regarding contributions to be applied to the
4 unfunded accrued liability of each department and budget unit of the state; to provide
5 for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 39:36(A)(3)(b)(i)(II) and 51(G) are hereby enacted to read as follows:

8 §36. Contents and format of executive budget; supporting document

9 A. * * *

10 * * *

11 (3) Comparative statements for each department and budget unit by the
12 means of financing of the existing operating budget for a date certain to be
13 established by the budget office for the current fiscal year and recommended
14 expenditures for the ensuing fiscal year. All such comparative statements shall
15 include the following:

16 (a) * * *

17 (b) Reports of all discretionary and nondiscretionary expenditures, or

1 estimates of discretionary or nondiscretionary expenditures, itemized by means of
2 finance, department and functional area. As used in this Part, "nondiscretionary
3 expenditures" includes but is not limited to expenditures which must be funded
4 because of the following constitutional and other mandates:

5 (i) Expenditures required by the Constitution of Louisiana:

6 * * *

7 (aa) * * *

8 * * *

9 **(II) The unfunded accrued liability attributable to the departments and**
10 **budget units of the state.**

11 * * *

12 §51. General Appropriation Bill; other appropriation bills

13 * * *

14 **G. The unfunded accrued liability attributable to the departments and**
15 **budget units of the state shall be contained in a separate schedule and funded**
16 **separately from the other appropriations to the departments and the budget**
17 **units.**

18 Section 2. This Act shall become effective on July 1, 2020. If vetoed by the governor
19 and subsequently approved by the legislature, this Act shall become effective on July 1,
20 2020.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Martha S. Hess.

SB 111 Original DIGEST 2020 Regular Session Fields

Present law provides for the contents and format of the executive budget and the general
appropriation bill.

Proposed law retains present law and stipulates that the unfunded accrued liability
attributable to the departments and budget units of the state be contained in a separate
schedule and funded separately from other appropriations to the departments and budget
units.

Effective July 1, 2020.

(Amends R.S. 39:36(A)(3)(b)(i)(II) and 51(G))