

2020 Regular Session

SENATE BILL NO. 111

BY SENATOR FIELDS

FISCAL CONTROLS. Provides that the contributions to the state retirement systems for the unfunded accrued liability shall be contained in the executive budget and as an exhibit to the general appropriation bill. (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 the disclosure of the  
4 contributions to be made by agencies to the state retirement systems for the unfunded  
5 accrued liability existing as of June 30, 1988; to provide for an effective date; and  
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

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

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

10 A. \* \* \*

11 \* \* \*

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

17 (a) \* \* \*

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

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

7 \* \* \*

8 (aa)

\* \* \*

9 \* \* \*

10 **(II) Contributions to the state retirement systems for the unfunded**  
 11 **accrued liability existing as of June 30, 1988.**

12 \* \* \*

13 §51. General Appropriation Bill; other appropriation bills

14 \* \* \*

15 **G. Contributions towards the unfunded accrued liability of the state**  
 16 **public retirement systems existing as of June 30, 1988, for each agency shall be**  
 17 **contained in an appendix to the General Appropriation Bill.**

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.

DIGEST

SB 111 Engrossed

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 contributions towards the state  
 public retirement systems unfunded accrued liability existing as of June 30, 1988, shall be  
 included in the executive budget and as an exhibit to the general appropriation bill.

Effective July 1, 2020.

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

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the original bill

1. Clarifies that the executive budget shall contain the contributions to the unfunded accrued liability by agency of the state retirement systems existing as of June 30, 1988.
2. Provides that the contributions to the unfunded accrued liability of agencies to the state retirement systems existing as of June 30, 1988 shall be included as an exhibit to the general appropriation bill.