

SENATE BILL NO. 111

BY SENATOR FIELDS AND REPRESENTATIVE MARCELLE

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AN ACT

To enact R.S. 39:36(A)(3)(b)(i)(II) and 51(G), relative to the contents of the executive budget and the general appropriation bill regarding the disclosure of the contributions to be made by agencies to the state retirement systems for the unfunded accrued liability existing as of June 30, 1988; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

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

- A. \* \* \*
- \* \* \*

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

- (a) \* \* \*

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

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

- \* \* \*
- (aa) \* \* \*

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

\* \* \*

§51. General Appropriation Bill; other appropriation bills

\* \* \*

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

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

\_\_\_\_\_  
PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_