
DIGEST

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HB 403 Original

2021 Regular Session

Jones

Abstract: Provides relative to the applicability of the Local Government Budget Act to certain courts.

Present law establishes procedures for the confecting and adoption of annual budgets by local governments and other local offices, including municipalities, parishes, school boards, political subdivisions, local housing authorities, independently elected parish offices, and other specified entities.

Present law is applicable to city courts and to the judicial expense funds of judges who are elected in parish elections. Proposed law makes present law applicable to the entire budgets of judges who are elected in parish elections and to mayor's courts and justice of the peace courts.

Present law provides that it does not apply to funds received by district attorneys' offices from worthless check collection fees and incentive payments for child support enforcement activities unless proposed expenditures exceed \$50,000. Proposed law repeals present law.

Present law requires and provides for an opportunity for the public to participate in the budgetary process prior to adoption of the budget. Present law provides that this requirement applies to entities with total proposed expenditures of at least \$500,000 in a year. Proposed law retains present law except to lower the threshold of applicability to \$100,000.

Present law requires the legislative auditor to develop a uniform chart of accounts for entities to use in recording financial transactions. Authorizes variations in such charts of accounts for various categories of entity. Proposed law retains present law and requires the legislative auditor to develop a uniform budget template for entities to use in complying with present law and proposed law. Also authorizes variations in the budget template for categories of entity.

Present law requires certain elements be included in the budget document. Proposed law requires that courts itemize revenues and expenditures in accordance with the budget template developed pursuant to proposed law, guidance provided by the La. Supreme Court, and present law that require the legislative auditor to develop a uniform format for reporting revenue from pre- or post-adjudication costs, fines, and fees.

Proposed law requires that a court submit its proposed budget to the La. Supreme Court at the same time it is made available for public inspection.

(Amends R.S. 39:1302(3)(k), 1303(A), 1304, 1305(C)(2)(c), and 1307(A); Adds R.S. 39:1302(3)(l) and (m), 1305(C)(2)(d), and 1306(A)(3); Repeals R.S. 39:1303(E))