



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **SB 197** SLS 21RS 157  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> June 11, 2021	11:36 AM	<b>Author:</b> CATHEY
<b>Dept./Agy.:</b> Parish Assessors		<b>Analyst:</b> Barbara Lively
<b>Subject:</b> Vehicle Allowances		

ASSESSORS EN INCREASE LF EX See Note Page 1 of 1  
 Provides for vehicle allowances for assessors. (gov sig)

**PURPOSE OF BILL:** The bill increases the number of parishes in which the Assessor may receive an automobile allowance to all 64 parishes. The allowance cannot exceed 15% of the Assessor's annual salary, provided that the Assessor maintains automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage. The first time the Assessor chooses to use the allowance, the Assessor shall publish in the official journal of the parish that he has chosen to receive the allowance.

This allowance is to be paid from the Assessors' existing funds with no additional cost to the state or local governing authority. The assessor must specify in a yearly affidavit to the Legislative Auditor that he did not use an office automobile during any period that he received the car allowance in the preceding year.

EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
<b>Annual Total</b>						

  

REVENUES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
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Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

**There may be an increase in local governmental expenditures as a result of the bill. However, the exact fiscal impact is dependent on factors such as which Assessors elect to receive this automobile allowance and whether or not they will receive the full 15% allowance. Therefore, the exact fiscal impact is indeterminable.**

**According to an official with the Louisiana Assessors' Association:** This bill may increase expenditures related to the new automobile allowance, but only in those parishes in which the Assessor elects to receive an automobile allowance. The impact will also depend upon whether the Assessor's salary includes the 10% personal expense allowance that is allowed in statute when the automobile allowance is calculated.

Excluding the 8 parishes with a current automobile allowance allowed by statute, the assessors' salaries including certification pay and the 10% personal expense allowance is approximately \$8.4 million statewide, which could result in an automobile allowance of \$1,260,000 per year. Assessors' salaries without the 10% personal expense is approximately \$7.6 million statewide which could result in an automobile allowance of \$1,140,000 per year.

**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}

*Michael G. Battle*  
**Michael G. Battle**  
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