



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **SB 159** SLS 22RS 300  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> March 29, 2022 11:41 AM	<b>Author:</b> WARD
<b>Dept./Agy.:</b> Iberville Parish Sheriff's Office	<b>Analyst:</b> James Bryant
<b>Subject:</b> Insurance benefits for retirees of the sheriff's office	

SHERIFFS EG SEE FISC NOTE LF EX Page 1 of 1  
 Provides relative to insurance benefits for retirees of the Iberville Parish Sheriff's Office. (7/1/22)

**Purpose of Bill:** This measure changes eligibility requirements of group insurance premium costs paid by the Iberville Parish Sheriff's Office for retired sheriffs and deputy sheriffs who were hired on or after July 1, 2022. This measure will change the requirements from 15 years of creditable service at age 55 or 30 years of service at any age to 20 years of creditable service with the Iberville Sheriff's Office at 55 years of age.

EXPENDITURES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
<b>Annual Total</b>						

  

REVENUES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**  
**This bill may decrease the expenditures of the Iberville Sheriff's Office, but the exact timing and amount of this decrease is indeterminable.**

Based on information received from an official with Iberville Parish Sheriff's Office, expenditures are expected to decrease due to the more restrictive eligibility requirements provided by this bill. However, the exact timing and amount of the decrease is indeterminable at this time as the ages and years of creditable service of future employees are unknown at this time.

**REVENUE EXPLANATION**  
**There is no anticipated direct material effect on governmental revenues as a result of this measure.**

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| <p><u>Senate</u></p> <p><input type="checkbox"/> 13.5.1 &gt;= \$100,000 Annual Fiscal Cost {S &amp; H}</p> <p><input type="checkbox"/> 13.5.2 &gt;= \$500,000 Annual Tax or Fee Change {S &amp; H}</p> | <p><u>House</u></p> <p><input type="checkbox"/> 6.8(F)(1) &gt;= \$100,000 SGF Fiscal Cost {H &amp; S}</p> <p><input type="checkbox"/> 6.8(G) &gt;= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}</p> |
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**Steven Kraemer**  
**Senior Advisor II**