



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 905 HLS 24RS 2106
Bill Text Version: REENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 18, 2024 10:53 AM
Author: FREIBERG
Dept./Agy.: 19th Judicial District Court/Clerk of Court
Subject: Juror Per Diem Donations
Analyst: Philip Fach

JURY DUTY RE NO IMPACT LF EX See Note Page 1 of 1
Permits jurors to donate their per diem compensation to the Capital Area Court Appointed Special Advocates (CASA)

Purpose of Bill: This bill creates a two-year pilot program in the 19th Judicial District Court (JDC), permitting jurors to voluntarily donate their per diem compensation to the Capital Area Court Appointed Special Advocates (CASA). The bill establishes procedures for the Clerk of Court to manage the donation process and requires CASA to use donated funds to support its mission within the JDC's jurisdiction.

Table with 7 columns: EXPENDITURES, 2024-25, 2025-26, 2026-27, 2027-28, 2028-29, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2024-25, 2025-26, 2026-27, 2027-28, 2028-29, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

An East Baton Parish Clerk of Court official indicated that this bill would not materially impact Clerk expenditures as the requirements of the bill can be handled using existing supplies and staff. Also, other 19th JDC staff did not indicate any additional expenditures as a result of this bill.

REVENUE EXPLANATION

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

According to an official with the Louisiana Department of Revenue, the tax deductions available for the jurors will not have an impact on state revenues because the bill does not create a state tax deduction, but rather requires that the Clerk inform the jurors about existing federal charitable donation deductions.

Although CASA is not a governmental entity, we wanted to provide the following as supplemental information in the fiscal note: An official with CASA estimated that this measure, as a pilot program, could generate approximately \$2,000.

Senate

Dual Referral Rules

House

- 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

- 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}

Signature of Michael G. Battle
Michael G. Battle
Manager, Advisory Services