



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 145** HLS 24RS 48  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 19, 2024	4:07 PM	<b>Author:</b> BAGLEY
<b>Dept./Agy.:</b> Sabine and Winn Parishes District Attorney's Office		<b>Analyst:</b> Alison Butts
<b>Subject:</b> Retiree Health Insurance Premiums		

INSURANCE/GROUP Page 1 of 1  
 EG NO IMPACT LF EX See Note  
 Provides relative to group health insurance coverage for retired employees of the Sabine Parish District Attorney's Office

**Purpose of Bill:** The bill requires the DA in Sabine and Winn Parishes to pay health insurance or Medicare supplemental insurance premiums for eligible retired employees. Eligibility is determined by the retiree's age, in accordance with the Parochial Employees' Retirement System of Louisiana and Medicare requirements, with retirees being required to enroll in Medicare and obtain a supplemental plan.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	\$0
<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 is no anticipated direct material effect on governmental expenditures as a result of this measure.**

An official from the **Sabine Parish District Attorney's Office** has indicated that the District Attorney already pays the insurance premiums in accordance with the provisions of this bill. Therefore, this bill is not expected to have a direct material impact on the expenditures of the District Attorney's Office, as it only formalizes the District Attorney's current practice into law.

An official from the **Winn Parish District Attorney's Office** has indicated that they have a policy to pay the insurance premiums for their retirees in a similar manner to the provisions provided for in this bill. The official indicated that they do not currently have any retirees they are paying insurance premiums for and do not have any employees expected to retire in the next five years.

**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}

*M. G. Battle*  
**Michael G. Battle**  
 Manager, Advisory Services