



OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note

Fiscal Note On: **HB 361** HLS 25RS 1044

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 15, 2025	6:02 PM	<b>Author:</b> RISER
<b>Dept./Agy.:</b> Franklin Parish Sheriff’s Office		
<b>Subject:</b> Insurance Premiums		<b>Analyst:</b> Chris Province

INSURANCE/GROUP-SHERIFFS

OR NO IMPACT LF EX See Note

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Provides relative to the payment of insurance premium costs by the Franklin Parish Sheriff's Office

**Purpose of this Bill:** This bill requires Franklin Parish Sheriff’s Office (FPSO) to pay group insurance premium costs for sheriffs and deputy sheriffs who earned a majority of their credible service time with the FPSO, retires from any sheriff’s office of this state, the La. Sheriff’s Association, or the La. Sheriff’s Pension and Relief Fund on or after Jan. 1, 2025, and is eligible to receive benefits from the Sheriff’s Pension and Relief Fund. The payments will be as follows:

1. 100% if the sheriff or deputy sheriff has completed 30 years of full-time creditable service time with the FPSO, regardless of age

2. 75% if the sheriff or deputy sheriff has attained the age of 55 with at least 27 years of full-time creditable service time with the FPSO

3. 50% if the sheriff or deputy sheriff has attained the age of 55 with at least 23 years of full-time creditable service time with the FPSO

The measure also clarifies that the Louisiana Sheriff’s Pension and Relief Fund determines the creditable days of full-time service for all retirees under this subsection.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Annual Total	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Annual Total	<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 Franklin Parish Sheriff’s Office indicated that the bill will not have a direct material impact to the expenditures of the Sheriff’s office within the next five years as the Sheriff does not have any current or former employees expected to meet these eligibility requirements within this time frame.

**REVENUE EXPLANATION**

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

An official with the Franklin Parish Sheriff’s Office indicated the bill is not expected to have a direct material impact on governmental revenue.