



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 533** HLS 26RS 1233

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 30, 2026	3:41 PM	<b>Author:</b> BERAULT
<b>Dept./Agy.:</b> St. Tammany Parish/Twenty-Second Judicial District Court		<b>Analyst:</b> Barry Kelly
<b>Subject:</b> Law Enforcement Witness Fees		

COURTS EG NO IMPACT LF See Note Page 1 of 1  
Requires the governing authority of St. Tammany Parish to transfer certain monies into the criminal court fund of the 22nd Judicial District Court

**Purpose of Bill:** This bill requires the St. Tammany Parish Government to transmit all surplus monies in its special fund for off-duty law enforcement witness fees to the criminal court fund of the Twenty-Second Judicial District Court at the end of each calendar year. The transferred funds may be used for any purpose that any other monies in the criminal court fund may be used (e.g., salaries).

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	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>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
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Local Funds	\$0	\$0	\$0	\$0	\$0	<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 is no anticipated direct material effect on overall governmental expenditures as a result of this bill as this bill only requires the transfer of surplus money from the law enforcement witness special fund into the criminal court fund.**

Based on information from St. Tammany Parish Government and the Parish's recent annual audits, the special fund held an accumulated surplus of \$577,061 as of December 31, 2025 (which will be transferred to the criminal court fund). The accumulated surplus in this special fund grows by approximately \$45,000 annually (which will be transferred to the criminal court fund on an annual basis).

**REVENUE EXPLANATION**

**There is no anticipated direct material effect on overall local government revenues as a result of this bill.** This bill only requires the transfer of surplus funds. The bill does not provide for new or additional fees, court costs, or other sources of revenue.

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**