



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 792 HLS 14RS 586
Bill Text Version: ENGROSSED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 9, 2014 8:41 AM Author: REYNOLDS
Dept./Agy.: Webster Parish Assessment District Analyst: Misty Perry
Subject: Automobile Expense Allowance

ASSESSORS EG INCREASE LF EX See Note Page 1 of 1
Authorizes the Webster Parish Assessment District to provide for an automobile expense allowance for the office of the assessor

Purpose of Bill: This measure would provide for an automobile expense allowance for the assessor in Webster Parish that is equal to 15% of his salary. To receive this allowance, the assessor must maintain automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage. The expense allowance would be paid from existing funds in the assessor's office.

Table with 7 columns: EXPENDITURES, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 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, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

Local governmental expenditures may increase as a result of this measure.

This measure would provide an automobile expense for the assessor that is equal to 15% of the assessor's salary. According to an official with the Webster Parish Assessor's Office, the office operates on a calendar year, and the allowance for each calendar year would be:

- Calendar Year 2014 - \$20,106
Calendar Year 2015 - \$20,910
Calendar Year 2016 - \$21,746
Calendar Year 2017 - \$22,616
Calendar Year 2018 - \$22,616

The automobile allowance would change based on changes to the assessor's salary, which are provided for in R.S. 47:1907. The allowance will increase annually through calendar year 2016 in accordance with his annual salary increases provided therein.

REVENUE EXPLANATION

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

- 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(F)(2) >= \$500,000 State Rev. Reduc. {H & S}
6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Joy Irwin
Director of Advisory Services