



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 709 HLS 15RS 966
Bill Text Version: ENROLLED
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: June 10, 2015 10:46 AM
Author: HARRISON
Dept./Agy.: Levee Districts and Levee and Drainage Districts
Subject: Per Diem Increase
Analyst: Steve Stevens

LEVEES/BDS & DISTRICTS EN +\$55,527 LF EX See Note Page 1 of 1
Provides relative to per diem for members and board of commissioners of levee districts and levee and drainage districts

Purpose of Bill: The bill provides that board member/commissioner per diem shall not exceed seventy-five percent of the rate allowable pursuant to 26 USC 162(h)(1)(B)(ii). Such per diem shall be payable for 36 days per year. The per diem shall be paid out of the funds of the districts with no additional cost to the state or local governing authority. In addition, the bill provides that the board shall provide at least two weeks notice to the public of its intent to vote on whether or not to fix the per diem of its members above current authorized maximums.

Table with 7 columns: EXPENDITURES, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 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, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 5 -YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

Based on information obtained from the December 2013 Report to the Legislature on Boards, Commissions, and Like Entities and the General Services Administration Per Diem rates for Louisiana during fiscal year 2015, it appears that this bill may increase local government expenditures.

Assuming the number of districts doesn't increase, the number of board members and commissioners are stable, and the number of meetings is similar to the number held in 2013, the maximum projected increase in local expenditures would be \$55,527 each fiscal year for 17 districts. Should there be an emergency declaration by the governor requiring board members and commissioners to perform district duties, the expenditures would increase over normal district operations.

The bill requires boards to give at least two weeks public notice for comment prior to its vote on whether or not to fix the per diem of its members above current authorized maximum amounts. We do not anticipate significant additional costs associated with this provision.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental 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 Rev. Red. to State {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