



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 419** HLS 16RS 1074
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 14, 2016 12:32 PM	Author: SHADOIN, R
Dept./Agy.: Union Parish Assessor	Analyst: Steve Stevens
Subject: Automobile Expense Allowance	

OR INCREASE LF EX See Note

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Authorizes an automobile allowance for the Assessor of Union Parish.

Purpose of Bill: The bill authorizes the Assessor of Union Parish to receive an automobile expense allowance. This allowance will be equal to 15% of the Assessor's annual salary, provided that the Assessor maintains automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage.

This allowance is to be paid from the Assessor's existing funds with no additional cost to the state or local governing authority.

EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

REVENUES	2016-17	2017-18	2018-19	2019-20	2020-21	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The bill may increase expenditures related to this new automobile allowance. However, the increase will depend upon the monetary amount the 15% will be applied to.

The assessor's salary including certification pay totals \$131,796. In addition, the assessor receives a 10% personal expense allowance of \$13,180, for a total annual compensation of \$144,976.

If the 15% is applied to \$131,796, the resulting automobile expense allowance would be \$19,769. If the 15% is applied to the grand total of \$144,976, the resulting automobile expense allowance would be \$21,746.

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}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Michael G. Battle
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