

LEGISLATIVE FISCAL OFFICEFiscal Note

Fiscal Note On: **SB 226** SLS 16RS 553

Bill Text Version: ORIGINAL

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For.:

Date: March 22, 2016 9:33 AM

Author: DONAHUE

Dept./Agy.: Legislature

Subject: Statutory Dedications Analyst: Willie Marie Scott

FUNDS/FUNDING:

OR NO IMPACT See Note

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Provides for performance audits for statutory dedications that include a fee for service. (gov sig)

The proposed legislation retains the present law and further provides that the Legislative Auditor (LLA) shall conduct a performance audit on each statutory dedication that includes a fee for service at least once every 4 years to determine if the fees are adequate to cover the costs associated with the service.

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	<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
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

There is no anticipated direct material effect on governmental expenditures as a result of this measure since these audits are within the scope of work conducted by the LLA. According to the LLA, there are 137 of 370 statutory dedications that will be audited.

REVENUE EXPLANATION

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

Senate	<u>Dual Referral Rules</u> <u>House</u>	-	Evan Brasseaux	
13.5.1 >= S	100,000 Annual Fiscal Cost {S&H}			
13.5.2 >= 9	500,000 Annual Tax or Fee	\Box 6.8(G) >= \$500,000 Tax or Fee Increase	Evan Brasseaux	
(Change {S&H}	or a Net Fee Decrease {S}	Staff Director	