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The legislative instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Martha Hess.

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## CONFERENCE COMMITTEE REPORT DIGEST

SB 159

2019 Regular Session

Donahue

### Keyword and summary of the bill as proposed by the Conference Committee

LEGISLATIVE AUDITOR. Provides for review and reports on cost recovery budget request forms completed by certain budget units.

#### Report adopts House amendments to:

1. Change a cross-reference from Act number to Revised Statute number.

#### Report rejects House amendments which would have:

1. Exempted oil produced from a certified stripper well from severance taxes in any month in which the average value of oil produced from the well is less than twenty dollars per barrel.
2. For the period of July 1, 2020 through December 31, 2029, exempted oil produced from a certified stripper well from severance taxes in any month in which the average value of oil produced from the well is less than seventy-five dollars per barrel.
3. Provides that the legislative auditor shall determine on a quarterly basis, the oil value upon which the exemption of a certified stripper well shall be based.
4. Reduced the tax rate applicable to the oil produced from a well in a stripper field classified as a mining and horizontal drilling project which utilizes gravity drainage to a collection point in a downhole operations room.
5. Makes law effective upon HB 188 of the 2019 Regular Session becoming effective, which provides with respect to the exemption from severance tax on oil produced from stripper wells.

#### Digest of the bill as proposed by the Conference Committee

Present law requires the division of administration to develop a "cost recovery" budget request form to be completed by each budget unit in the executive branch of state government, except those in higher education agencies in which case the Board of Regents shall develop such form.

Present law provides that the form shall require the budget unit to provide information regarding:

- (1) The fees authorized for collection by the budget unit that are requested to be appropriated in the General Appropriation Bill as part of the unit's operating budget.
- (2) The prior fiscal year's actual revenue generated from fees as well as actual expenditures associated with providing the service or performing the activity; report the current fiscal year's budget authority and anticipated expenditures; report the next fiscal year's requested budget authority and projected expenditures.
- (3) A summary description of service or activity funded by the fee and the legal authority for the fee.
- (4) Performance indicator data associated with the service or activity.
- (5) Historical data on revenue generated and expenditures.
- (6) A recommendation on apportionment of funding between the state and the particular user group.

Proposed law provides that the legislative auditor shall review the cost recovery budget request forms completed for each budget unit in the executive branch of state government as provided in present law, at least once every four years. The legislative auditor is to report his findings to the Joint Legislative Committee on the Budget (JLCB).

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 24:513(D)(4)(b))