



LEGISLATIVE FISCAL OFFICE

Fiscal Note

Fiscal Note On: HB 20 HLS 04- 396

Bill Text Version: REENGROSSED

Opp Chamb Action:

Sub Bill For:

Proposed Amd:

Date: April 20, 2004 6:12 PM Author: SHEPHERD
Dept/Agy: State Civil Service
Subject: State Holiday Analyst: Kenyetta Sewell

RE SEE FISC NOTE EX See Note

Holiday: Designates Dr. Martin Luther King's birthday as a mandatory state holiday

Current law R.S. 1:55 (B)(1)(a) provides that insofar far as may be practicable in the administration of the government, no employee shall work on New Year's Day, Mardi Gras Day, Good Friday, Independence Day, Labor Day, Veterans' Day, Thanksgiving Day, Christmas Day, and Inauguration Day once in every four years in the city of Baton Rouge, or General Election Day every two years. This legislation proposes to include Dr. Martin Luther King's birthday as a state holiday. This legislation also proposes to revise R.S. 1:55 (B)(2), to remove Dr. Martin Luther King's birthday as one of the days in which the governor is authorized to proclaim as a state holiday.

Table with columns: EXPENDITURES, REVENUES, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 5 YEAR TOTAL. Rows include State General Fd., Agy. Self-Gen., Stat. Deds./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION:

There is no anticipated direct material effect on governmental expenditures as a result of making Dr. Martin Luther King's Birthday a mandatory state holiday; however, the proposed legislation continues to allow the governor to declare not more than two of the remaining listed days as holidays. The LFO cannot anticipate the likelihood of the governor selecting another day (other than Memorial Day) to replace Dr. Martin Luther King's birthday. To the extent that the governor does decide to proclaim an additional holiday, funding would be needed for overtime and compensatory time earned. Integrated Statewide Information System (ISIS) provided the overtime costs for Veterans' Day in 2003. For this holiday \$64,582 was paid in overtime and \$1,405,223 worth of compensatory time was earned. It is likely that at least a portion of the compensatory time will be taken as leave without additional expenditures being incurred; however, the LFO cannot determine that amount. The Department of Transportation and Development (ISIS does not track this agency's overtime data), reported that \$160,310 was paid in overtime and \$15,784 worth of compensatory time was earned. The colleges and universities (including LSU Medical Center-Health Care Services Division) may realize additional compensatory time, but it is expected that these employees will be compensated with leave with no additional expenditures being incurred. There may be some savings on utilities to the extent that various offices are closed; but such savings are anticipated to be minimal.

In Louisiana, Dr. Martin Luther King's birthday became a legal day of observance in 1986, with a provision that the governor may proclaim each year, the day as a legal holiday. According to State Civil Service, with the exception of 1987 this holiday has been observed every year. Therefore, this office does not anticipate any direct additional cost associated with making Dr. Martin Luther King, Jr.'s birthday a mandatory state holiday.

REVENUE EXPLANATION:

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

Dual Referral Rules

Senate

House

[X] 13.5.1 >= \$500,000 Annual Fiscal Cost

[ ] 6.8(F) >= \$500,000 Annual Fiscal Cost

[ ] 13.5.2 >= \$500,000 Annual Tax or Fee Change

[ ] 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Robert E. Hosse (Signature)

Robert E. Hosse
ECONOMIST/SECTION DIRECTOR