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**SENATE FLOOR AMENDMENTS**

2017 Regular Session

Amendments proposed by Senator LaFleur to Engrossed House Bill No. 403 by Representative Henry

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1 AMENDMENT NO. 1

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3 Delete Senate Committee Amendment Nos. 1, 2, and 3 proposed by the Senate Committee  
4 on Finance and adopted by the Senate on June 5, 2017.

5 AMENDMENT NO. 2

6 On page 1, line 2, after "reenact" delete "R.S. 39:100.21," and insert "R.S. 39:371 and  
7 372(G) and to enact R.S. 39:372(H) and R.S. 49:320.2,"

8 AMENDMENT NO. 3

9 On page 1, at the beginning of line 3, insert "receipt, collection, withdrawal,"

10 AMENDMENT NO. 4

11 On page 1, line 4, delete "sources and uses of the Overcollections Fund;" and insert:

12 "establishment of, deposit to and withdrawal from escrow funds in the state treasury;  
13 to provide for a procedure for the classification of state funds; to provide relative to  
14 agency accounts in the state treasury; to provide relative to the composition and  
15 duties of the Cash Management Review Board; to provide for the duties of the Joint  
16 Legislative Committee on the Budget;"

17 AMENDMENT NO. 5

18 On page 1, between lines 6 and 7, insert:

19 "Section 1. R.S. 39:371 and 372(G) are hereby amended and reenacted and  
20 R.S. 39:372(H) is hereby enacted to read as follows:

21 §371. Cash management review board; creation

22 The cash management review board is hereby created to be composed of the  
23 state treasurer, the legislative auditor, ~~and~~ the commissioner of administration, **the**  
24 **chairman of the Senate Committee on Finance, and the chairman of the House**  
25 **Committee on Appropriations,** or their designees.

26 §372. Powers; policies; reports

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29 **G. The review board is hereby empowered to review all state agency**  
30 **requests for the establishment of escrow funds in the state treasury, and if**  
31 **warranted, to approve the requests in writing. The monthly reports required**  
32 **by the provisions of R.S. 49:320.2(C) for all state agencies with escrow funds in**  
33 **the state treasury shall be submitted to the review board, who shall compile the**  
34 **agency reports into one report and forward it to the Joint Legislative**  
35 **Committee on the Budget.**

36

37 **H.** The legislative auditor shall review each state agency's compliance with  
38 the review board's approved cash management policies and procedures. Any  
39 noncompliance shall be reported to the Legislative Audit Advisory Council and to  
the cash management review board."

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1 Section 2. R.S. 49:320.2 is hereby enacted to read as follows:

2 **§320.2. Classification of revenues; escrow funds; reports of escrow funds and**  
 3 **agency accounts**

4 **A. The division of administration, office of statewide reporting and**  
 5 **accounting policy, shall develop a policy manual for the classification of state**  
 6 **revenues which shall define the revenues being classified, and the procedures**  
 7 **necessary to provide uniformity in the classification of revenues as statutory**  
 8 **dedications, fees and self-generated revenue, state general fund, interagency**  
 9 **transfers, federal funds, or other appropriate categories. The manual shall be**  
 10 **sent to the statewide elected officials for their comments prior to submission to**  
 11 **the Joint Legislative Committee on the Budget. The manual shall provide a**  
 12 **description of all monies that may be deposited into an escrow fund, including**  
 13 **monies required to be deposited into a dedicated account, or monies whose**  
 14 **ownership is in dispute or otherwise restricted from use. The manual shall also**  
 15 **provide a description of all monies that should not be held in an escrow fund,**  
 16 **including any state monies. The manual shall contain policies relative to the**  
 17 **creation of an agency account for the deposit of fees and self-generated**  
 18 **revenues. Prior to implementation of the manual, the office of statewide**  
 19 **reporting and accounting policy shall submit the proposed manual to the Joint**  
 20 **Legislative Committee on the Budget for review and approval.**

21 **B. No state money shall be held in an escrow fund unless the state agency**  
 22 **immediately notifies the Cash Management Review Board in writing of the state**  
 23 **funds held in escrow and keeps detailed records accounting for such state for**  
 24 **such state funds, the restrictions requiring the funds to be held in the escrow**  
 25 **account, and the estimated duration of the restrictions. No state money in an**  
 26 **escrow fund shall be withdrawn from the state treasury by a state agency nor**  
 27 **transferred from an escrow fund to a state agency's account unless:**

28 **(1) There is a specific appropriation in the current fiscal year**  
 29 **authorizing the withdrawal or transfer of the monies.**

30 **(2) There is no specific appropriation authorizing the withdrawal or**  
 31 **transfer of the monies and the commissioner of administration and the Joint**  
 32 **Legislative Committee on the Budget approve a budget adjustment if the**  
 33 **legislature is not in session.**

34 **(3) Any monies determined to have been paid by a nonstate individual**  
 35 **or entity to the state in error or in cases in which a refund of the amount paid**  
 36 **to the state is due, may be withdrawn from the escrow fund without a specific**  
 37 **appropriation and returned to the nonstate individual or entity.**

38 **C.(1) No agency shall establish an escrow fund unless the Cash**  
 39 **Management Review Board has authorized the establishment of the escrow**  
 40 **fund in writing and notice of the establishment of the escrow fund is given in**  
 41 **writing to the commissioner of administration and to the Joint Legislative**  
 42 **Committee on the Budget.**

43 **(2) The state agency which requested the establishment of the escrow**  
 44 **fund, and agencies which as of January 1, 2017, have established an escrow**  
 45 **fund, shall submit a monthly report to the state treasurer who shall compile the**  
 46 **agency reports into one report and submit it to the Cash Management Review**  
 47 **Board and the Joint Legislative Committee on the Budget setting forth the date**  
 48 **of the establishment of the fund, the beginning balance, any additional deposits**  
 49 **to the fund including the date and the amount of the deposit to the fund, the**  
 50 **date and the amount of any withdrawal from the fund, the balance in the fund**  
 51 **as of the date of the report, and any other information requested by the Cash**  
 52 **Management Review Board or the Joint Legislative Committee on the Budget.**  
 53 **The report shall also include any journal vouchers or other transfer requests of**  
 54 **any classified monies back into the escrow fund.**

55 **(3) State agencies which as of January 1, 2017, have an agency account**  
 56 **established in the state treasury, shall give a quarterly report to the state**  
 57 **treasurer, regarding fees and self-generated revenues which have been**  
 58 **deposited, transferred, or withdrawn from the account. The state treasurer shall**  
 59 **compile the agency reports into one report and shall submit the quarterly**

1 report to the Cash Management Review Board and the Joint Legislative  
2 Committee on the Budget. The report shall set forth:

3 (a) The beginning balance of fees and self-generated revenues in the  
4 agency account.

5 (b) The date and amount of deposits of fees and self-generated revenues  
6 to the agency account during the reporting period.

7 (c) The date and amount of any transfer or withdrawal of fees and self-  
8 generated revenues from the agency account during the reporting period.

9 (d) The balance in the agency account as of the date of the report.

10 (e) Any other information requested by the Cash Management Review  
11 Board or the Joint Legislative Committee on the Budget."

12 AMENDMENT NO. 6

13 On page 1, line 7, change "Section 1." to "Section 3."

14 AMENDMENT NO. 7

15 On page 1, line 10, change "Section 2." to "Section 4."

16 AMENDMENT NO. 8

17 In Senate Committee Amendment No. 4 proposed by the Senate Committee on Finance and  
18 adopted by the Senate on June 5, 2017, on page 1, line 10, change "Section 3." to "Section  
19 5."

20 AMENDMENT NO. 9

21 In Senate Committee Amendment No. 4 proposed by the Senate Committee on Finance and  
22 adopted by the Senate on June 5, 2017, on page 1, line 15, change "Section 4." to "Section  
23 6."

24 AMENDMENT NO. 10

25 In Senate Committee Amendment No. 4 proposed by the Senate Committee on Finance and  
26 adopted by the Senate on June 5, 2017, on page 1, line 22, change "Section 5." to "Section  
27 7."

28 AMENDMENT NO. 11

29 In Senate Committee Amendment No. 6 proposed by the Senate Committee on Finance and  
30 adopted by the Senate on June 5, 2017, on page 1, delete lines 31 through 33

31 AMENDMENT NO. 12

32 In Senate Committee Amendment No. 6 proposed by the Senate Committee on Finance and  
33 adopted by the Senate on June 5, 2017, on page 1, line 34, change "Section 7. Sections 1,  
34 3, 4, 5, 6, 7, and 8" to "Section 8. Sections 3, 5, 6, 7, 8, and 9"

35 AMENDMENT NO. 13

36 In Senate Committee Amendment No. 6 proposed by the Senate Committee on Finance and  
37 adopted by the Senate on June 5, 2017, on page 1, line 40, change "Section 8. Section 2" to  
38 "Section 9. Sections 1, 2, and 4"