



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 88** SLS 22RS 39
 Bill Text Version: **ORIGINAL**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: March 10, 2022 1:18 PM	Author: MILLS, FRED
Dept./Agy.: St. Martin Parish Sheriff's Office	Analyst: James Bryant
Subject: Retiree Insurance	

SHERIFFS OR SEE FISC NOTE LF EX Page 1 of 1
 Provides relative to insurance benefits for retirees of the St. Martin Parish Sheriff's Office. (7/1/22)

Purpose of Bill: This measure changes eligibility requirements of group insurance premium costs paid by the St. Martin Parish Sheriff's Office for retired sheriffs and deputy sheriffs who were hired on or after July 1, 2022. This measure will change the requirements from 20 years of creditable service with the Louisiana Sheriffs' Pension and Relief Fund at any age to either 20 years creditable service with the Sheriff's Office at 65 years of age or 30 years creditable service with the Sheriff's Office at 55 years of age. In addition, the bill provides retiree insurance coverage for "other employees".

EXPENDITURES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
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					
Annual Total						
REVENUES	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>5 -YEAR TOTAL</u>
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

This bill may decrease the expenditures of the St. Martin Parish Sheriff's Office, but the exact timing and amount of this decrease is indeterminable at this time.

An official with St. Martin Parish Sheriff's Office indicated that Sheriff's Office expenditures are expected to decrease due to the more restrictive retiree insurance eligibility requirements provided by this bill. However, the exact timing and amount of the decrease is indeterminable at this time as the ages and years of creditable service of future employees are unknown at this time.

Provisions of the bill related to retiree insurance coverage for "other employees" is not expected to impact Sheriff's Office expenditures as there are no positions within the Sheriff's Office that can be classified as "other employees" according to an official with the Sheriff's Office.

REVENUE EXPLANATION

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

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

M. G. Battle
Michael G. Battle
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