

1 the same duty to provide the information requested; and

2 WHEREAS, it has become increasingly common for state agencies, political
3 subdivisions, or private entities to fail to provide the requested information in a timely
4 manner, or to fail to provide the information altogether; and

5 WHEREAS, it has also become increasingly common for information used in the
6 preparation of fiscal notes to be provided by parties with a vested interest in the proposed
7 legislation, thereby creating the potential for actual or perceived conflicts of interest; and

8 WHEREAS, these circumstances have created significant challenges for the
9 legislative fiscal office to provide accurate and timely fiscal notes.

10 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
11 urge and request the legislative auditor to examine and evaluate the state's policies,
12 procedures, and practices for the development and preparation of legislative fiscal notes.

13 BE IT FURTHER RESOLVED that in conducting the audit, the legislative auditor
14 shall review approaches taken by other states in the development and preparation of
15 legislative fiscal notes to determine best practices. This review shall include an examination
16 of the role and involvement of private entities in the creation of fiscal notes in other states,
17 including but not limited to whether private entities that provide information are permitted
18 to lobby on the legislative instrument to which the fiscal note pertains, and the procedures
19 used to identify, disclose, and address potential conflicts of interest.

20 BE IT FURTHER RESOLVED that the legislative auditor shall submit a written
21 report of findings and recommendations to the Legislature of Louisiana and to the David R.
22 Poynter Legislative Research Library, as required by R.S. 24:771 and 772 no later than
23 February 1, 2027.

24 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
25 legislative auditor.

