



**LEGISLATIVE FISCAL OFFICE
Fiscal Note**

Fiscal Note On: **SB 357** SLS 26RS 636
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 25, 2026	3:46 PM	Author: REESE
Dept./Agy.: Judiciary		
Subject: Courts and the Judiciary, Supplemental Pay		Analyst: Daniel Druilhet

COURTS EN SEE FISC NOTE GF EX Page 1 of 2
 Provides relative to the courts and the judiciary. (8/1/26)

Current law provides for venues where the Supreme Court may certify questions or propositions of state law and where it is authorized to collaborate in preparation of uniform rules of court; provides for criers of court, applicable salaries, and retirement pay. Proposed law adds that the Supreme Court may provide for the development of a comprehensive and uniform plan for the use of filing, case management, and related technology by and in the appellate courts; provides for one or more criers appointed by Supreme Court judges from its security personnel; provides that the deputy secretary of public services, or his designee, may facilitate additional security assistance for the court; provides that any justice whose primary residence is 50 or more miles from the courthouse may elect all or part of any amount due to be reimbursed as a vouchered expense pursuant to an accountable plan, provided that the election shall be for an entire year, and the total amount claimed as vouchered expenses actually incurred that would otherwise be unreimbursed, together with any amount remaining payable as a taxable allowance for expenses after any partial election or lack thereof; provides for reimbursement paid from available funds, and that those amounts not be considered employee compensation for purpose of any public retirement system; provides that Supreme Court security personnel or that of any court of appeal, except those already commissioned as deputy sheriffs, are ineligible to receive supplemental pay benefits; provides that any amount paid as per diem and travel rates for attending to official duties in the parish of the courthouse shall not exceed the maximum daily expense rate allowed for federal employees for travel established by the U.S. General Services Administration; provides for recusal motions.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
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	\$0	\$0	\$0	\$0	\$0	\$0

Annual Total

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law may result in a net decrease in SGF expenditures. Proposed law has the effect of providing supplemental pay benefits to certified security personnel of the Supreme Court and courts of appeal only if they are already duly commissioned as deputy sheriffs. It also allows a justice whose primary residence is 50 or more miles from the courthouse to elect all or part of any amount due for reimbursement for reasonable housing and other expenses to be reimbursed as a vouchered expense.

Supplemental Pay. The proposed law will result in an increase of \$26,881 SGF expenditures in Other Requirements Schedule 20-966 - Supplemental Pay in FY 27, for supplemental pay benefits being made available to certified security personnel of the Supreme Court and courts of appeal already duly commissioned as deputy sheriffs. The proposed law's provision allowing certified security personnel of the Supreme Court and courts of appeal who are already duly commissioned as deputy sheriffs would apply to only three (3) employees of the Supreme Court and courts of appeal. The supplemental pay benefit is estimated to be \$600 monthly, and if made available to the 3 employees who qualify, it will generate additional expenditures of \$21,600 annually (\$600 x 12 months x 3 employees). Additionally, the Supreme Court is responsible for payroll taxes and the employer retirement benefit expenses on the supplemental pay, or an additional benefit percentage (24.45%) of \$5,281.20 (\$21,600 x 0.2445). The associated expenditures are as follows:

Annual Supplemental Pay	\$21,600
Benefit Expense	<u>\$ 5,281</u>
Total	\$26,881


Supreme Court. The proposed law will also result in a decrease of \$44,865 in SGF expenditures in the Supreme Court, to the extent that justices of the Supreme Court elect to use the vouchered expense option in lieu of the equivalent allowance. Additionally, for Supreme Court Justices who choose to elect all or part of any amount due for reimbursement as a vouchered expense, the amount vouchered would be considered an expense reimbursement and not compensation (an unvouchered expense). Additionally, the amount vouchered would not be subject to payroll taxes and would not be considered compensation in regards to pension contributions.

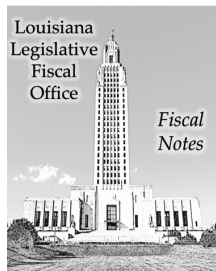
[CONTINUED ON PAGE TWO]

REVENUE EXPLANATION

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

- | | |
|--|--|
| <p><u>Senate</u></p> <p><input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}</p> <p><input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}</p> | <p><u>House</u></p> <p><input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}</p> <p><input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}</p> |
|--|--|


Patrice Thomas
Deputy Fiscal Officer



LEGISLATIVE FISCAL OFFICE

Fiscal Note

Fiscal Note On: **SB 357** SLS 26RS 636
Bill Text Version: **ENROLLED**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: May 25, 2026	3:46 PM	Author: REESE
Dept./Agy.: Judiciary		
Subject: Courts and the Judiciary, Supplemental Pay		Analyst: Daniel Druilhet

CONTINUED EXPLANATION from page one:

[CONTINUED FROM PAGE ONE]

If all seven justices elect all of the amounts due for reimbursement for housing and other expenses as vouchered expenses, the maximum potential decrease in SGF expenditures is \$44,865. To the extent some judges maintain their reimbursement under current law, or only elect a portion of any reimbursement due as a vouchered expense, the decrease in SGF expenditures will be lower.

The decrease in SGF expenditures is attributable to a reduction in taxes for Medicare, LASERS, and MERS, as follows:

SGF Paid for Allowance	\$126,000 (7 Justices x \$18,000 Housing Allowance)
Medicare Taxes	\$ 1,827
LASERS	\$38,178
MERS	\$ 4,860
	<u>\$ 44,865</u>

The proposed law's provision, which prohibits any amount paid as per diem (for attending to official duties in the parish of the courthouse and related travel) from exceeding the maximum daily expense rate allowed for U.S. employees for travel established by the U.S. General Services Administration, may result in an indeterminable decrease in SGF expenditures. The proposed law has the effect of limiting the daily expense rate to make it concurrent with the General Services Administration rate, and along with its imposition of a 10-day limit on meals, expenditures associated with travel and meals are likely to decrease. The exact fiscal impact of this provision within the proposed law is indeterminable, as the duration of travel and the number of meals that may be purchased by those officials impacted are variable in nature.

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}


Patrice Thomas
Deputy Fiscal Officer