

SENATE CONCURRENT RESOLUTION NO. 63

BY SENATORS BASS, ABRAHAM, BARROW, CARTER, JENKINS, MCMATH, MIZELL, MYERS, STINE, TALBOT, WHEAT AND WOMACK AND REPRESENTATIVES ADAMS, BAMBURG, BOUDREAUX, FISHER, FREEMAN, GLORIOSO, JACKSON, MIKE JOHNSON, LARVADAIN, MARCELLE, NEWELL, WALTERS AND YOUNG

A CONCURRENT RESOLUTION

To urge and request the legislative auditor to examine and evaluate the process of developing and preparing legislative fiscal notes and to submit a written report to the Legislature of Louisiana no later than February 1, 2027.

WHEREAS, Joint Rule No. 4 of the Joint Rules of the Senate and House of Representatives states that the legislative fiscal office is responsible for the preparation of fiscal notes for every bill and joint resolution that is estimated to affect the receipt, expenditure, allocation, or dedication of one hundred thousand dollars or more in any one fiscal year of either state funds or the funds of any statewide political subdivision; and

WHEREAS, an accurate fiscal note is essential in determining the potential impact of a bill, joint resolution, or amendment on the state fisc; and

WHEREAS, the legislative fiscal office requests the information needed to prepare a fiscal note from the state agency, political subdivision, or private entity best suited to providing the required information; and

WHEREAS, Joint Rule No. 4 requires the agency or political subdivision from whom the information is requested to provide the information within forty-eight hours after the request is made; and

WHEREAS, a private entity from whom such information is requested does not have the same duty to provide the information requested; and

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

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

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

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

BE IT FURTHER RESOLVED that in conducting the review and examination, the legislative auditor shall review approaches taken by other states in the development and preparation of legislative fiscal notes to determine best practices. This review shall include an examination of the role and involvement of private entities in the creation of fiscal notes in other states, including but not limited to whether private entities that provide information are permitted to lobby on the legislative instrument to which the fiscal note pertains, and the procedures used to identify, disclose, and address potential conflicts of interest. This review shall also include a comparison of data and information between legislative fiscal notes of other states and legislative fiscal notes prepared by the Louisiana legislative fiscal office.

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

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES