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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by James Benton.

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SB 207 Engrossed	DIGEST 2016 Regular Session	Colomb
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Present law provides that it is the intent of the legislature that present law shall apply to political subdivisions operating under a home rule charter or plan of government adopted or in existence pursuant to and under the authority of Article VI of the La. Constitution of 1974 to the extent that governments operating under home rule charters are subject to this Chapter as minimum standards.

Proposed law retains present law but only to the extent it does not conflict with the terms of the home rule charter or plan of government.

Present law provides that each political subdivision shall cause to be prepared a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund.

Proposed law retains present law but provides that the proposed budget and the attendant budget adoption instrument may be amended to the extent deemed appropriate by the governing authority at any point prior to final adoption, unless otherwise provided in a municipal or parochial ordinance or home rule charter.

Present law provides that all action necessary to adopt and otherwise finalize and implement the budget for a fiscal year shall be taken in open meeting and completed before the end of the prior fiscal year.

Proposed law retains present law but adds the adoption of any amendments to the proposed budget.

Present law provides that all action necessary to adopt and otherwise finalize and implement the proposed budget for a school board shall be taken in open meeting and completed prior to the date for budget adoption by school boards, as required by present law.

Proposed law retains present law but adds the adoption of any amendments to the proposed budget.

Present law provides that all action necessary to adopt and otherwise finalize and implement the proposed budget for a parish, shall be taken in open meeting and completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable.

Proposed law retains present law but adds the adoption of any amendments to the proposed budget.

Proposed law provides that the adopted budget shall contain the same information as that required for the proposed budget according to present law for the proposed budget.

Proposed law retains present law but adds any amendments adopted prior to final adoption by the governing authority as required disclosed information.

Effective August 1, 2016.

(Amends R.S. 39:1303(C), 1309(A) and (C); adds R.S. 39:1302(4) and (5), 1305(F) and 1310(C))