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

DIGEST 2018 Regular Session

White

<u>Present law</u> provides for the corporate status and powers of the board of commissioners for the Amite River Basin Drainage and Water Conservation District.

<u>Proposed law</u> retains <u>present law</u> and prohibits the board from establishing a trust under Section 115 of the Internal Revenue Code or a voluntary employee beneficiary trust under Section 501(c)(9) of the Internal Revenue Code to provide health benefits to its retired employees.

Effective August 1, 2018.

(Adds R.S. 38:3307(E))

SB 513 Original