



# OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 95** HLS 19RS 238

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 2, 2019 10:57 AM	<b>Author:</b> ARMES
<b>Dept./Agy.:</b> Vernon Parish Sheriff's Office	<b>Analyst:</b> Benjamin LeBlanc
<b>Subject:</b> Retiree Insurance	

SHERIFFS OR NO IMPACT LF EX See Note Page 1 of 1  
 Provides relative to payment of insurance premiums for certain sheriffs and deputy sheriffs of the Vernon Parish Sheriff's Office

This measure changes eligibility requirements and the percentage of group insurance premium costs paid by the Vernon Parish Sheriff's Office (VPSO) for retired sheriffs and deputy sheriffs who were hired on or after July 1, 2019. For a retiree with 15 years of creditable service and is at least 62 years of age, the VPSO will pay 50% of the group insurance premium costs; for retiree with 20 years of creditable service and is at least 60 years of age, the VPSO will pay 75% of the group insurance premium costs; for retiree with 25 years of creditable service and is at least 60 years of age, the VPSO will pay 100% of the group insurance premium costs; and for a retiree with 30 years of creditable service and is at least 55 years of age, the VPSO will pay 100% of the group insurance premium costs. All future retirees must have 15 years of continuous service with the VPSO.

EXPENDITURES	2019-20	2020-21	2021-22	2022-23	2023-24	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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2019-20	2020-21	2021-22	2022-23	2023-24	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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### EXPENDITURE EXPLANATION

**There is no anticipated direct material effect on governmental expenditures in the next five fiscal years as a result of this measure.**

An official with the Vernon Parish Sheriff's Office indicated that this bill may result in a reduction of expenses for retiree insurance premiums in the future for employees hired after July 1, 2019, but the amount is indeterminable at this time.

### REVENUE EXPLANATION

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

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}

**Michael G. Battle**  
 Manager, Advisory Services