



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 58** HLS 20RS 222  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> May 26, 2020	10:45 AM	<b>Author:</b> RISER
<b>Dept./Agy.:</b> Catahoula Parish Sheriff's Office		<b>Analyst:</b> Steven Kraemer
<b>Subject:</b> Retiree Insurance		

SHERIFFS EN NO IMPACT LF EX See Note Page 1 of 1  
 Provides relative to premium costs for retired sheriffs and deputy sheriffs of the Catahoula Parish Sheriff's Office

**Purpose of Bill:** This measure changes eligibility requirements and the percentage of group insurance premium costs paid by the Catahoula Parish Sheriff's Office (CPSO) for retired sheriffs and deputy sheriffs who were hired on or after July 1, 2020. For a retiree with 20 years of creditable service, the CPSO will pay 50% of the group insurance premium costs; for retiree with 25 years of creditable service, the CPSO will pay 75% of the group insurance premium costs; and for retiree with 30 years of creditable service, the CPSO will pay 100% of the group insurance premium costs.

EXPENDITURES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>5 -YEAR TOTAL</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>5 -YEAR TOTAL</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<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 Catahoula Parish Sheriff's Office indicated that they will have no employees eligible for retirement in the next five years. However, this bill may result in a reduction of expenses for retiree insurance premiums in the future for employees hired after July 1, 2020 (as the bill allows the Office to pay for less than 100% of the premium costs), 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  
 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}

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