SENATE SUMMARY OF HOUSE AMENDMENTS

SB 197 2021 Regular Session Cathey

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

ASSESSORS. Authorizes vehicle allowance for assessors. (gov sig)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

- 1. Adds requirement for an affidavit verifying that the assessor did not use an office automobile during any period in which the assessor also received the car allowance in the preceding year.
- 2. Adds provision that the allowance be for reimbursement of actual costs incurred with the purchase or lease of a personal automobile and for the operation and maintenance expenses of a personal automobile rather for an automobile paid for and maintained by the assessor's office.
- Prohibits expense allowance for operation and maintenance of a personal automobile if the assessor uses automobile paid and maintained by the assessor's office. Exception for occasional use of office vehicle.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 197 Reengrossed

2021 Regular Session

Cathey

<u>Present law</u> provides that in the Iberia Parish Assessment District and the Jefferson Davis Parish Assessment District, the assessor may receive an automobile expense allowance equal to 15% of his annual salary provided the assessor maintains \$300,000 of automobile insurance per accident for bodily injury and \$100,000 of automobile insurance per accident for property damage.

<u>Present law</u> provides that in the assessment districts in Assumption, Iberville, Lafayette, Pointe Coupee, and Webster parishes, the assessor may receive an automobile expense allowance not to exceed 15% of his annual salary provided the assessor maintains \$300,000 of automobile insurance per accident for bodily injury and \$100,000 of automobile insurance per accident for property damage. Provides that the expense allowance must come from existing funds in the assessor's office and at no additional expense to the state or local governing authority.

<u>Proposed law</u> authorizes an assessor to receive an automobile expense allowance to be reimbursed for costs actually incurred for the purchase or lease of a personal automobile and for the operation and maintenance expenses of a personal automobile rather than the assessor operating an automobile paid for and maintained by the assessor's office. Requires that the allowance equal the actual amount of costs incurred for the purchase or lease of a personal automobile and for the operation and maintenance expenses of the assessor's personal automobile and shall not exceed 15% of the assessor's annual salary provided the assessor maintains \$300,000 of automobile insurance per accident for bodily injury and \$100,000 of automobile insurance per accident for property damage.

<u>Proposed law</u> requires the automobile allowance to be paid monthly upon filing an itemized statement of expenses and supported by appropriate invoices or receipts.

Requires that the allowance come from existing funds in the assessor's office and at no additional expense to the state or local governing authority.

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Requires the assessor to submit an affidavit to the legislative auditor on or before January 31st of each year verifying that he did not use an office automobile during any period in which he also received the car allowance.

<u>Proposed law</u> prohibits an assessor receiving an automobile expense allowance for operation and maintenance of a personal automobile from operating an automobile paid for and maintained by the assessor's office. <u>Proposed law</u> does not prohibit the assessor from operating an automobile paid for and maintained by the assessor's office if the his operation of the automobile is limited to occasional use only.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1925.13)

Thomas L. Tyler Deputy Chief of Staff