SLS 24RS-852

ORIGINAL

2024 Regular Session

SENATE BILL NO. 409

BY SENATOR JACKSON-ANDREWS

COURTS. Provides the jurisdictional limits for the City Court of Bastrop. (8/1/24)

1	AN ACT
2	To amend and reenact Code of Civil Procedure Art. 4843(E) and R.S. 24:513(J)(1)(c)(i)(aa),
3	(c)(ii), (c)(iii), and (c)(iv), relative to jurisdiction of city courts; to provide relative
4	to the amount in dispute when the civil jurisdiction is concurrent with the district
5	court; to provide with respect to the jurisdictional amount in dispute in the City
6	Court of Bastrop; to provide relative to financial statements of local auditees; and to
7	provide for related matters.
8	Be it enacted by the Legislature of Louisiana:
9	Section 1. Code of Civil Procedure Art. 4843(E) and R.S. 24:513(J)(1)(c)(i)(aa),
10	(c)(ii), (c)(iii), and (c)(iv) are hereby amended and reenacted to read as follows:
11	Art. 4843. City court jurisdiction; amount in dispute; injunctive actions by state or
12	political subdivision
13	* * *
14	E. In the City Court of Bogalusa, the City Court of Bunkie, the City Court of
15	Eunice, the City Court of Marksville, the City Court of Natchitoches, a city court in
16	New Orleans, the City Court of Opelousas, the City Court of Port Allen, the City
17	Court of Ville Platte, and the City Court of Winnsboro, and the City Court of

Page 1 of 4 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	<u>Bastrop</u> , the civil jurisdiction is concurrent with the district court in cases where the
2	amount in dispute, or the value of the property involved, does not exceed twenty-five
3	thousand dollars.
4	* * *
5	§513. Powers and duties of legislative auditor; audit reports as public records;
6	assistance and opinions of attorney general; frequency of audits;
7	subpoena power
8	J.(1) * * * *
9	* * *
10	(c) The financial statements of local auditees as defined in Paragraph $(A)(3)$
11	of this Section shall be audited as follows:
12	(i)(aa) Any local auditee that receives seventy-five one hundred fifty
13	thousand dollars or less in revenues and other sources in any one fiscal year shall not
14	be required to have an audit but must file a certification with the legislative auditor
15	indicating that it received seventy-five one hundred fifty thousand dollars or less
16	in funds for the fiscal year. Monies received from urban or rural development grants
17	shall not be used in fiscal year computation of revenue amounts requiring an audit.
18	The auditee shall annually file with the legislative auditor sworn financial statements
19	as required by R.S. 24:514. However, the legislative auditor, at his discretion, may
20	require such local auditee to have an audit of its books and accounts.
21	* * *
22	(ii) Notwithstanding the provisions of R.S. 24:514, any local auditee that
23	receives more than seventy-five one hundred fifty thousand dollars in revenues and
24	other sources in any one fiscal year, but less than two <u>four</u> hundred thousand dollars,
25	shall cause to be conducted an annual compilation of its financial statements, with
26	or without footnotes, in accordance with the Louisiana Governmental Audit Guide.
27	However, the legislative auditor, at his discretion, may require such local auditee to
28	have an audit of its books and accounts.
29	(iii) Any local auditee that receives two four hundred thousand dollars or

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1	more in revenues and other sources in any one fiscal year, but less than five hundred
2	thousand one million dollars, shall cause to be conducted an annual review of its
3	financial statements to be accompanied by an attestation report in accordance with
4	the Louisiana Governmental Audit Guide. However, the legislative auditor, at his
5	discretion, may require said local auditee to have an audit of its books and accounts.
6	(iv) Any local auditee that receives five hundred thousand one million dollars
7	or more in revenues and other sources in any one fiscal year shall be audited
8	annually.
9	* * *

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

DIGEST 2024 Regular Session

SB 409 Original

Jackson-Andrews

<u>Present law</u> (C.C.P. Art. 4843) provides that in the City Court of Bogalusa, the City Court of Bunkie, the City Court of Eunice, the City Court of Marksville, the City Court of Natchitoches, a city court in New Orleans, the City Court of Opelousas, the City Court of Port Allen, the City Court of Ville Platte, and the City Court of Winnsboro, the civil jurisdiction is concurrent with the district court in cases where the amount in dispute, or the value of the property involved, does not exceed \$25,000. <u>Proposed law</u> retains <u>present law</u> and includes the City Court of Bastrop.

<u>Present law</u> (R.S. 24:513) provides that any local auditee that receives \$75,000 or less in revenues and other sources in any one fiscal year shall not be required to have an audit but must file a certification with the legislative auditor indicating that it received \$75,000 or less in funds for the fiscal year. Monies received from urban or rural development grants shall not be used in fiscal year computation of revenue amounts requiring an audit.

<u>Present law</u> provides that the auditee shall annually file with the legislative auditor sworn financial statements as required by <u>present law</u>. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

<u>Proposed law</u> retains <u>present law</u> but increases the amount of revenues received from \$75,000 to \$100,000.

<u>Present law</u> provides that any local auditee that receives more than \$75,000 in revenues and other sources in any one fiscal year, but less than \$200,000 shall cause to be conducted an annual compilation of its financial statements, with or without footnotes, in accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

<u>Proposed law</u> retains present law but increases the range amounts of revenue received from \$75,000 to \$150,000 and from \$200,000 to \$400,000.

<u>Present law</u> provides that any local auditee that receives \$200,000 or more in revenues and other sources in any one fiscal year, but less than \$500,000 shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report in

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accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

<u>Proposed law</u> retains present law but increases the range amounts of revenue received from \$200,000 to \$400,000 and from \$500,000 to \$1 million.

<u>Present law</u> provides that any local auditee that receives \$500,000 or more in revenues and other sources in any one fiscal year shall be audited annually.

Proposed law retains present law but increases the amount from \$500,000 to \$1 million.

Effective August 1, 2024.

(Amends C.C.P. Art. 4843(E) and R.S. 24:5139(J)(1)(c)(i)(aa), (c)(ii), (c)(iii), and (c)(iv))