



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 189** HLS 25RS 789  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 25, 2025      3:56 PM	<b>Author:</b> JOHNSON, TRAVIS
<b>Dept./Agy.:</b> East Carroll Parish Sheriff's Office	<b>Analyst:</b> Chris Province
<b>Subject:</b> Retiree Insurance	

INSURANCE/GROUP-SHERIFFS      EG NO IMPACT LF EX See Note      Page 1 of 1  
 Provides relative to certain retirees of the East Carroll Parish Sheriff's Dept.

**Purpose of the Bill:** This bill requires the East Carroll Parish Sheriff's Office (ECPSO) to pay 100% of premium costs for group insurance for sheriffs and deputy sheriffs who retire directly from ECPSO on or after January 1, 2022, are eligible for Sheriff's Pension and Relief Fund benefits, and meet one of the following conditions upon retirement:

1. At least 62 years of age with 15+ years of total service credit, of which 12+ years must be with the ECPSO
2. At least 55 years of age with 20+ years of total service credit, of which 15+ years must be with the ECPSO
3. Any age with 30+ years of total service credit, of which 20+ years must be with the ECPSO

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	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	2025-26	2026-27	2027-28	2028-29	2029-30	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 as a result of this measure.**

An official from the East Carroll Parish Sheriff's Office indicated that the bill will not have a direct material impact the expenditures of the Sheriff's office within the next five years as the Sheriff does not have any employees expected to meet these eligibility requirements within this time frame.

**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}

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