Louisiana Legislative Auditor Fiscal Notes

OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 361** HLS 25RS 1044

Bill Text Version: ENROLLED

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For .:

Date: May 29, 2025 3:34 PM **Author:** RISER

Dept./Agy.: Franklin Parish Sheriff's Office

Subject: Insurance Premiums

Analyst: Chris Province

INSURANCE/GROUP-SHERIFFS

EN NO IMPACT LF EX See Note

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Provides relative to the payment of insurance premium costs by the Franklin Parish Sheriff's Office

Purpose of this Bill: This bill requires Franklin Parish Sheriff's Office (FPSO) to pay group insurance premium costs for sheriffs and deputy sheriffs who earned a majority of their credible service time with the FPSO, retires from any sheriff's office of this state, the La. Sheriff's Association, or the La. Sheriff's Pension and Relief Fund on or after Jan. 1, 2025, and is eligible to receive benefits from the Sheriff's Pension and Relief Fund. The payments will be as follows:

- 1. 100% if the sheriff or deputy sheriff has completed 30 years of full-time creditable service time with the FPSO, regardless of age
- 2. 75% if the sheriff or deputy sheriff has attained the age of 55 with at least 27 years of full-time creditable service time with the FPSO
- 3. 50% if the sheriff or deputy sheriff has attained the age of 55 with at least 23 years of full-time creditable service time with the FPSO

The measure also clarifies that the Louisiana Sheriff's Pension and Relief Fund determines the creditable days of full-time service for all retirees under this subsection.

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
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
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
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

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

An official from the Franklin Parish Sheriff's Office indicated that the bill will not have a direct material impact to the expenditures of the Sheriff's office within the next five years as the Sheriff does not have any current or former 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.

An official with the Franklin Parish Sheriff's Office indicated the bill is not expected to have a direct material impact on governmental revenue.

Senate <u>Dual Referral Rules</u> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}	House $6.8(F)(1) >= $100,000 SGF Fiscal Cost {H & S}$	M. G. Battle
13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}	6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	Michael G. Battle Manager, Advisory Services