

2026 Regular Session

HOUSE BILL NO. 204

BY REPRESENTATIVE MCMAKIN

LEGISLATIVE AUDITOR: Provides for monthly financial reports to the Louisiana  
Legislative Auditor from certain East Baton Rouge Parish agencies

1 AN ACT

2 To amend and reenact R.S. 33:4570.3(D)(4) and R.S. 48:1461(B) and to enact R.S.  
3 46:1608.2, relative to East Baton Rouge Parish; to provide relative to certain  
4 agencies within the parish, including the Capital Area Transit System, Recreation  
5 and Park Commission for the Parish of East Baton Rouge, and East Baton Rouge  
6 Council on Aging; to require the submission of certain financial information to the  
7 legislative auditor; and to provide for related matters.

8 Notice of intention to introduce this Act has been published  
9 as provided by Article III, Section 13 of the Constitution of  
10 Louisiana.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 33:4570.3(D)(4) is hereby amended and reenacted to read as follows:

13 §4570.3. Powers and duties

14 \* \* \*

15 D.

16 \* \* \*

17 (4)(a) The commission shall timely submit all reports required by the  
18 legislative auditor.

(b) The commission shall submit bank statements to the legislative auditor on a monthly basis. The deadline to submit bank statements shall be on the last day of each month.

Section 2. R.S. 48:1461(B) is hereby amended and reenacted to read as follows:

§1461. Tax and regulatory exemptions; audits; laws relating to public bodies

\* \* \*

B.(1) Except as provided in this Chapter and by laws generally applicable to political subdivisions, the system shall not be subject in any respect to the authority, control, or supervision of any regulatory body of the state, including but not limited to the Public Service Commission or by any political subdivision of the state. The system shall not be deemed a common carrier by any court of this state in a suit for personal injury or property damage. It shall cause its financial records to be audited annually, shall be subject to inspection and audit by the legislative auditor, and shall be subject to state laws relating to open meetings, public records, and public contracts.

(2) The system shall submit bank statements to the legislative auditor on a monthly basis. The deadline to submit bank statements shall be on the last day of each month.

Section 3. R.S. 46:1608.2 is hereby enacted to read as follows:

§1608.2. East Baton Rouge Council on Aging; duties

The East Baton Rouge Council on Aging shall submit bank statements to the legislative auditor on a monthly basis. The deadline to submit bank statements shall be on the last day of each month.

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 204 Original

2026 Regular Session

McMakin

**Abstract:** Requires certain agencies within East Baton Rouge Parish to submit certain financial information to the legislative auditor on a monthly basis.

Present law (R.S. 33:4570.3) provides for the powers and duties of the Recreation and Park Commission for the Parish of East Baton Rouge (BREC). Provides that BREC shall timely submit all reports required by the legislative auditor.

Proposed law retains present law.

Proposed law requires BREC to submit bank statements to the legislative auditor on a monthly basis. Further provides the deadline to submit bank statements is the last day of each month.

Present law (R.S. 48:1461) provides for the tax and regulatory exemptions for the Capital Area Transit System (CATS). Further provides that CATS shall have its financial records audited annually and is subject to inspection and audit by the legislative auditor.

Proposed law retains present law.

Proposed law requires CATS to submit bank statements to the legislative auditor on a monthly basis. Further provides the deadline to submit bank statements is the last day of each month.

Present law provides for the organization of voluntary councils on aging within parishes.

Proposed law retains present law.

Proposed law (R.S. 46:1608.2) requires the East Baton Rouge Council on Aging to submit bank statements to the legislative auditor on a monthly basis. Further provides the deadline to submit bank statements is the last day of each month.

(Amends R.S. 33:4570.3(D)(4) and R.S. 48:1461(B); Adds R.S. 46:1608.2)