



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 709 HLS 15RS 966
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 13, 2015 5:01 PM Author: HARRISON
Dept./Agy.: Levee Districts and Levee and Drainage Districts Analyst: Steve Stevens
Subject: Per Diem Increase

LEVEES/BDS & DISTRICTS OR +\$126,500 LF EX See Note Page 1 of 1
Provides relative to per diem for members and board of commissioners of levee districts and levee and drainage districts

Purpose of Bill: The bill provides that board member/commissioner per diem shall be equal to 26 USC 162(h)(1)(B)(ii). Such per diem shall be payable for 36 days per year. The per diem shall be paid out of the funds of the districts with no additional cost to the state or local governing authority.

Table with 7 columns: EXPENDITURES, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

Based on information obtained from the December 2013 Report to the Legislature on Boards, Commissions, and Like Entities and the General Services Administration Per Diem rates for Louisiana during fiscal year 2015, it appears that this bill may increase local government expenditures.

Assuming that the number of districts doesn't increase, the number of board members and commissioners are stable, and the number of meetings is similar to the number held in 2013, the projected increase in local expenditures would be \$126,500 each fiscal year for 17 districts. Should there be an emergency declaration by the governor requiring board members and commissioners to perform district duties, the expenditures would increase over normal district operations.

REVENUE EXPLANATION

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

- Senate Dual Referral Rules House
[ ] 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
[X] 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
[ ] 6.8(F)(2) >= \$500,000 Rev. Red. to State {H & S}
[ ] 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}

Signature of Michael G. Battle
Michael G. Battle
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