

2016 Regular Session

SENATE BILL NO. 207

BY SENATOR COLOMB

LOCAL FINANCE. Provides for legislation relative to the Louisiana Local Government Budget Act. (8/1/16)

AN ACT

To amend and reenact R.S. 39:1303(C), 1309(A) and (C), and to enact R.S. 39:1302(4) and (5), 1305(F), and 1310(C), relative to the Louisiana Local Government Budget Act; to provide definitions; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 39:1303(C), 1309(A) and (C) are hereby amended and reenacted and R.S. 39:1302(4) and (5), 1305(F), and 1310(C) are hereby enacted to read as follows:

§1302. Definitions

For the purposes of this Chapter:

\* \* \*

**(4) "Proposed budget" means the budget prepared and submitted to the governing authority of the political subdivision by the chief executive or administrative officer.**

**(5) "Adopted budget" means the budget adopted by the governing authority of the political subdivision inclusive of any and all amendments adopted by the governing authority to the proposed budget.**

§1303. Legislative intent

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C. It is the intent of the legislature that this Chapter shall apply to political subdivisions operating under a home rule charter or plan of government adopted or in existence pursuant to and under the authority of Article VI of the Louisiana Constitution of 1974 ~~to the extent that governments operating under home rule charters are subject to this Chapter as minimum standards~~ **only if and when it does not conflict with the terms of the home rule charter or plan of government.**

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§1305. Budget preparation

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**F. The proposed budget and the attendant budget adoption instrument may be amended to the extent deemed appropriate by the governing authority at any point prior to final adoption, unless otherwise provided in an ordinance or home rule charter of the political subdivision.**

\* \* \*

§1309. Adoption

A. All action necessary to adopt and otherwise finalize and implement the budget for a fiscal year, **including the adoption of any amendments to the proposed budget,** shall be taken in open meeting and completed before the end of the prior fiscal year except that:

(1) All action necessary to adopt and otherwise finalize and implement the proposed budget for a school board, **including the adoption of any amendments to the proposed budget,** shall be taken in open meeting and completed prior to the date for budget adoption by school boards, as required by R.S. 17:88(A).

(2) All action necessary to adopt and otherwise finalize and implement the proposed budget for a parish, **including the adoption of any amendments to the proposed budget,** shall be taken in open meeting and completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable.

\* \* \*

C. The adopted budget shall contain the same information as that required for the proposed budget according to R.S. 39:1305(C) for the proposed budget, **plus any amendments adopted prior to final adoption by the governing authority.**

\* \* \*

§1310. Amending the **adopted** budget

\* \* \*

**C. The provisions of this Section shall not apply to the amendments of the proposed budget prior to final adoption.**

Section 2. The provisions of this Act are deemed to be curative and remedial, intended to clarify existing law, and to be afforded retroactive application.

Section 3. This Act shall become effective on August 1, 2016; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on August 1, 2016, or on the day following such approval by the legislature, whichever is later.

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

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#### DIGEST

SB 207 Original

2016 Regular Session

Colomb

Present law provides that it is the intent of the legislature that present law shall apply to political subdivisions operating under a home rule charter or plan of government adopted or in existence pursuant to and under the authority of Article VI of the La. Constitution of 1974 to the extent that governments operating under home rule charters are subject to this Chapter as minimum standards.

Proposed law retains present law but only to the extent it does not conflict with the terms of the home rule charter or plan of government.

Present law provides that each political subdivision shall cause to be prepared a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund.

Proposed law retains present law but provides that the proposed budget and the attendant budget adoption instrument may be amended to the extent deemed appropriate by the governing authority at any point prior to final adoption, unless otherwise provided in a municipal or parochial ordinance or home rule charter.

Present law provides that all action necessary to adopt and otherwise finalize and implement the budget for a fiscal year shall be taken in open meeting and completed before the end of the prior fiscal year.

Proposed law retains present law but adds the adoption of any amendments to the proposed budget.

Present law provides that all action necessary to adopt and otherwise finalize and implement the proposed budget for a school board shall be taken in open meeting and completed prior to the date for budget adoption by school boards, as required by present law.

Proposed law retains present law but adds the adoption of any amendments to the proposed budget.

Present law provides that all action necessary to adopt and otherwise finalize and implement the proposed budget for a parish, shall be taken in open meeting and completed prior to the thirtieth day of the fiscal year for which the budget is to be applicable.

Proposed law retains present law but adds the adoption of any amendments to the proposed budget.

Proposed law provides that the adopted budget shall contain the same information as that required for the proposed budget according to present law for the proposed budget.

Proposed law retains present law but adds any amendments adopted prior to final adoption by the governing authority as required disclosed information.

Effective August 1, 2016.

(Amends R.S. 39:1303(C), 1309(A) and (C); adds R.S. 39:1302(4) and (5), 1305(F) and 1310(C))