

OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 413** HLS 16RS 1077

Bill Text Version: ORIGINAL

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For.:

Date: March 14, 2016 12:52 PM

Dept./Agy.: Ouachita Parish Assessor **Subject:** Automobile Expense Allowance

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OR INCREASE LF EX See Note

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Authorizes an automobile expense allowance for the Assessor of Ouachita Parish.

Purpose of Bill: The bill authorizes the Assessor of Ouachita Parish to receive an automobile expense allowance. This allowance will be equal to 15% of the Assessor's salary, provided that the Assessor maintains automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage.

This allowance is to be paid from the Assessor's existing funds with no additional cost to the state or local governing authority.

EXPENDITURES	2016-17	2017-18	2018-19	2019-20	2020-21	5 -YEAR TOTAL
State Gen. Fd.	<u>*************************************</u>	<u>*************************************</u>	<u>*************************************</u>	\$0	<u>*************************************</u>	\$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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						
REVENUES	2016-17	2017-18	2018-19	2019-20	2020-21	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The bill may increase expenditures related to this new automobile allowance. However, the increase will depend upon the monetary amount the 15% will be applied to.

The assessor's salary including certification pay totals \$144,314. In addition, the assessor receives a 10% personal expense allowance of \$14,431, for a total annual compensation of \$158,745.

If the 15% is applied to the \$144,314, the resulting automobile expense allowance would be \$21,647. If the 15% is applied to the grand total of \$158,745, the resulting automobile expense allowance would be \$23,812.

REVENUE EXPLANATION

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

<u>Senate</u>	<u>Dual Referral Rules</u> <u>H</u>	<u>louse</u>		
13.5.1 >=	\$100,000 Annual Fiscal Cost {S&H	1}	$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