



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

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

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 13, 2016	12:10 PM	Author: SHADOIN, R
Dept./Agy.: E. Carroll, Madison, Ouachita, Richland, W. Carroll Parish		
Subject: Automobile Expense Allowance		Analyst: Steve Stevens

EG 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 Assessors of East Carroll Parish, Madison Parish, Ouachita Parish, Richland Parish, and West Carroll Parish to receive an automobile expense allowance. This allowance is not to exceed 15% of the Assessors’ salaries, provided that the Assessors maintain 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 Assessors’ 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.	\$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	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 assessors’ salaries including certification pay total \$671,501. In addition, the assessors receive a 10% personal expense allowance of \$67,150, for a total annual compensation of \$738,651.

If the 15% maximum is applied to the \$671,501, the resulting automobile expense allowances would be \$100,725. If the 15% maximum is applied to the grand total of \$738,651, the resulting automobile expense allowances would be \$110,798.

REVENUE EXPLANATION

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

SenateDual Referral RulesHouse

☒ 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}

☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {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}

Michael G. Battle
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