



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 1097** HLS 16RS 2116

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 13, 2016	12:43 PM	Author: HARVARD, K
Dept./Agy.: East Feliciana, West Feliciana Assessors		
Subject: Automobile Expense Allowance		Analyst: Steve Stevens

EG INCREASE LF EX See Note

Page 1 of 1

Authorizes an automobile expense allowance for the assessors of East Feliciana and West Feliciana.

Purpose of Bill: The bill authorizes the assessors in East Feliciana Parish and West Feliciana Parish to receive an automobile expense allowance. This allowance is not to exceed 15% of the assessor’s annual salary, 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 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.	\$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 that the 15% will be applied to.

The assessors’ salaries including certification pay total \$263,593. In addition, the assessors receive a 10% personal expense allowance of \$26,359, for total compensation of \$289,952.

If the 15% maximum is applied to \$263,593, the resulting automobile expense allowance would be \$39,538. If the 15% maximum is applied to the grand total of \$289,952, the resulting automobile expense allowance would be \$43,493.

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}

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