



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 236** HLS 22RS 567

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 20, 2022	1:49 PM	Author: ADAMS
Dept./Agy.: East Feliciana Parish Assessor's Office		Analyst: Courtney Stevenson
Subject: Insurance benefits for retirees of the assessor's office		

ASSESSORS EG NO IMPACT LF EX See Note Page 1 of 1
 Requires the East Feliciana Parish assessor to pay the cost of certain insurance premiums for certain retirees of the assessor's office

Purpose of Bill: This measure requires the East Feliciana Parish Assessor's Office to pay group insurance premium costs for eligible retired assessors and assessor employees. In order to be eligible, retirees who were hired before August 1, 2014 must retire in accordance with Assessors' Retirement Fund rules with at least twenty years of service. Retirees that were hired on or after August 1, 2014 must retire in accordance with Assessors' Retirement Fund rules with at least twenty years of service of which at least twelve years being earned at the East Feliciana Parish Assessor's Office.

EXPENDITURES	2022-23	2023-24	2024-25	2025-26	2026-27	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2022-23	2023-24	2024-25	2025-26	2026-27	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

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

An official with the East Feliciana Parish Assessor's Office indicated that this bill would not impact local government expenditures as the bill only codifies the Assessor's current practice of paying the premium costs provided for by the bill.

REVENUE EXPLANATION

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

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

M. G. Battle
Michael G. Battle
 Manager, Advisory Services