



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: HB 237 HLS 13RS 389
Bill Text Version: ORIGINAL
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 8, 2013 9:47 AM Author: JONES, SAM
Dept./Agy.: Local Employees/Municipalities Analyst: Julie Magee
Subject: Social Security Coverage

LOCAL EMPLOYEES/MUNIC OR NO IMPACT LF EX See Note Page 1 of 1
Requires a parish or municipality to provide social security coverage for any of its officials or employees who are not in a public retirement system

Purpose of Bill: This measure requires the governing authority of a parish or municipality to provide social security coverage for each elective office and full-time parish or municipal employee that is not an active contributing member of a public retirement system, plan, or fund.

Table with 7 columns: EXPENDITURES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

Table with 7 columns: REVENUES, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 5-YEAR TOTAL. Rows include State Gen. Fd., Agy. Self-Gen., Ded./Other, Federal Funds, Local Funds, and Annual Total.

EXPENDITURE EXPLANATION

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

An official with the Municipal Employees Retirement System of Louisiana and an official with the Municipal Police Employees Retirement System of Louisiana stated that this bill will have no fiscal impact on local government expenditures.

An official with the Parochial Employees Retirement System of Louisiana stated that in some parishes elected officials can choose between contributing to social security or deferred compensation.

REVENUE EXPLANATION

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

Senate Dual Referral Rules House
13.5.1 >= \$100,000 Annual Fiscal Cost {S&H} 6.8(F) >= \$500,000 Annual Fiscal Cost {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}

Joy Irwin
Director of Advisory Services