

2024 Regular Session

SENATE BILL NO. 409

BY SENATOR JACKSON-ANDREWS

COURTS. Provides the jurisdictional limits for the City Court of Bastrop. (8/1/24)

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AN ACT

To amend and reenact Code of Civil Procedure Art. 4843(E) and R.S. 24:513(J)(1)(c)(i)(aa), (c)(ii), (c)(iii), and (c)(iv), relative to jurisdiction of city courts; to provide relative to the amount in dispute when the civil jurisdiction is concurrent with the district court; to provide with respect to the jurisdictional amount in dispute in the City Court of Bastrop; to provide relative to financial statements of local auditees; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Code of Civil Procedure Art. 4843(E) and R.S. 24:513(J)(1)(c)(i)(aa), (c)(ii), (c)(iii), and (c)(iv) are hereby amended and reenacted to read as follows:

Art. 4843. City court jurisdiction; amount in dispute; injunctive actions by state or political subdivision

* * *

E. In the City Court of Bogalusa, the City Court of Bunkie, the City Court of Eunice, the City Court of Marksville, the City Court of Natchitoches, a city court in New Orleans, the City Court of Opelousas, the City Court of Port Allen, the City Court of Ville Platte, ~~and~~ the City Court of Winnsboro, **and the City Court of**

1 more in revenues and other sources in any one fiscal year, but less than ~~five hundred~~
 2 ~~thousand~~ **one million** dollars, shall cause to be conducted an annual review of its
 3 financial statements to be accompanied by an attestation report in accordance with
 4 the Louisiana Governmental Audit Guide. However, the legislative auditor, at his
 5 discretion, may require said local auditee to have an audit of its books and accounts.

6 (iv) Any local auditee that receives ~~five hundred thousand~~ **one million** dollars
 7 or more in revenues and other sources in any one fiscal year shall be audited
 8 annually.

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The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Hanna Gettys.

DIGEST

SB 409 Original

2024 Regular Session

Jackson-Andrews

Present law (C.C.P. Art. 4843) provides that in the City Court of Bogalusa, the City Court of Bunkie, the City Court of Eunice, the City Court of Marksville, the City Court of Natchitoches, a city court in New Orleans, the City Court of Opelousas, the City Court of Port Allen, the City Court of Ville Platte, and the City Court of Winnsboro, the civil jurisdiction is concurrent with the district court in cases where the amount in dispute, or the value of the property involved, does not exceed \$25,000. Proposed law retains present law and includes the City Court of Bastrop.

Present law (R.S. 24:513) provides that any local auditee that receives \$75,000 or less in revenues and other sources in any one fiscal year shall not be required to have an audit but must file a certification with the legislative auditor indicating that it received \$75,000 or less in funds for the fiscal year. Monies received from urban or rural development grants shall not be used in fiscal year computation of revenue amounts requiring an audit.

Present law provides that the auditee shall annually file with the legislative auditor sworn financial statements as required by present law. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the amount of revenues received from \$75,000 to \$100,000.

Present law provides that any local auditee that receives more than \$75,000 in revenues and other sources in any one fiscal year, but less than \$200,000 shall cause to be conducted an annual compilation of its financial statements, with or without footnotes, in accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require such local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the range amounts of revenue received from \$75,000 to \$150,000 and from \$200,000 to \$400,000.

Present law provides that any local auditee that receives \$200,000 or more in revenues and other sources in any one fiscal year, but less than \$500,000 shall cause to be conducted an annual review of its financial statements to be accompanied by an attestation report in

accordance with the La. Governmental Audit Guide. However, the legislative auditor, at his discretion, may require said local auditee to have an audit of its books and accounts.

Proposed law retains present law but increases the range amounts of revenue received from \$200,000 to \$400,000 and from \$500,000 to \$1 million.

Present law provides that any local auditee that receives \$500,000 or more in revenues and other sources in any one fiscal year shall be audited annually.

Proposed law retains present law but increases the amount from \$500,000 to \$1 million.

Effective August 1, 2024.

(Amends C.C.P. Art. 4843(E) and R.S. 24:5139(J)(1)(c)(i)(aa), (c)(ii), (c)(iii), and (c)(iv))