

RÉSUMÉ DIGEST

ACT 303 (SB 197)

2021 Regular Session

Cathey

Prior law provided that in the Iberia Parish Assessment District and the Jefferson Davis Parish Assessment District, the assessor may receive an automobile expense allowance equal to 15% of his annual salary provided the assessor maintains \$300,000 of automobile insurance per accident for bodily injury and \$100,000 of automobile insurance per accident for property damage.

Prior law provided that in the assessment districts in Assumption, Iberville, Lafayette, Pointe Coupee, and Webster parishes, the assessor may receive an automobile expense allowance not to exceed 15% of his annual salary provided the assessor maintains \$300,000 of automobile insurance per accident for bodily injury and \$100,000 of automobile insurance per accident for property damage. Provided that the expense allowance must come from existing funds in the assessor's office and at no additional expense to the state or local governing authority.

New law provides that all assessors in the state may receive an automobile expense allowance not to exceed 15% of his annual salary provided the assessor maintains \$300k of automobile insurance per accident for bodily injury and \$100k of automobile insurance per accident for property damage.

New law further provides that the expense allowance will come from existing funds in the assessor's office and at no additional expense to the state or local governing authority.

New law provides that any assessor receiving the car allowance provided for by new law will submit an affidavit to the legislative auditor on or before January 31st of each year verifying that he did not use an office automobile during the preceding year.

New law provides that the first time the assessor uses the automobile expense allowance pursuant to new law, they shall advertise in their local official journal their choice to receive the expense allowance.

Effective upon signature of the governor (June 15, 2021).

(Adds R.S. 47:1925.13)