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TO: All Departments, Boards and Commissions  
FROM: Alan M. Boxberger, Interim Legislative Fiscal Officer *AMB*  
SUBJECT: Instructions for Completing Fiscal Notes on Proposed Legislation

Joint Rule 4 of the Louisiana Legislature requires that every bill or resolution which will affect the receipt, expenditure or allocation of state or local funds have attached to it, prior to its consideration by any committee of either house of the legislature, a fiscal note which shall include a reliable and accurate as possible estimate of the fiscal effects of such measure. This rule places the following requirements on each state agency:

- 1) The agency must provide the information to the Legislative Fiscal Office (LFO) within 48 hours after the request is made; and
- 2) The agency shall keep in strict confidence the subject matter of the proposed measure and the information contained in the fiscal note prior to filing or pre-filing of such measure.

In accordance with this rule, worksheets that your agency is requested to complete are available on the LFO's website at [lfo.louisiana.gov/forms](http://lfo.louisiana.gov/forms) under the section labeled Fiscal Note Worksheets. This format should be used to provide fiscal note information on all bills referred to your agency. Since our analysts will be contacting your agency about the bills and their fiscal effects, the name and phone number of the person preparing the worksheet is required. In addition, the signature of the agency head or designee is required on each form.

The first page, "Expenditure Increase (Decrease)", should provide a detailed estimate of the types of expenditure changes which would be required of your agency, other state agencies or local governmental agencies, if applicable. Include all assumptions and all calculations on the form. If there is no expenditure effect, explain clearly and completely why that is the case.

The second page, "Revenue Increase (Decrease)", should provide a detailed estimate of the types of revenue changes which would occur as a result of passage of the legislation. Again, include all assumptions and all calculations on the form. If there is no revenue effect, explain clearly and completely why that is the case.

The third page provides additional space for detailing the expenditure and/or revenue estimate.

This Office appreciates your cooperation. If you need additional information from us or if you need further explanation of the bill or the forms, we will be happy to assist you.