



Police Jury Association of Louisiana, Inc.

707 North 7th Street • Baton Rouge, LA 70802-5327
PH (225) 343-2835 • FAX (225) 343-0050 or (225) 336-1344

Act No. 96 2005 Regular General Session JP & Constable Pay Off-Duty Witness Fees

Act 96 of the 2005 Regular Session amends **RS 13:2591** regarding State Supplemental Pay for Justices of the Peace and Constables. Pursuant to the Act State Supplemental Pay for JP's and Constables will go through parish payroll and be reported on the W-2 issued by each parish for each individual justice of the peace and constable.

The Act does not affect supplemental pay for police or fire personnel.

The State will still fund the State Supplemental Pay. Additionally, the State fund any employer contribution to with-holding that is related to the State Supplemental Pay. In order to accomplish this, parishes will need to continue to submit the monthly warrants for each justice of the peace and constable. Along with the warrant each parish needs to submit the aggregate total of the employer contribution associated with the \$75.00 per month due each JP and Constable. The Dept. of Public Safety, Supplemental Pay Office does not have the computer software to make the calculation on its own.

**Dept. of Public Safety
7979 Independence Blvd.
Baton Rouge, LA 70806.
(225)925-6042**

Once the parish has received the funds (both the \$75.00 and the employer with-holding contribution) the parish will pay the individual JP or Constable through the parish payroll system and include those wages on the W-2 the parish generates for the parish salary paid to the JP or Constable.

Act 96 amends **RS 15:255** and creates a similar system for Off-duty Law Enforcement Officer Witness Fees. The IRS has taken the position that the payment of the witness fee by the parish to the officer obligated the parish to perform W-2 with-holding and reporting under the concept of *Third Party Payer of Wages*. In order to alleviate parishes of the responsibility of performing W-2 with-holding and reporting on each Deputy Sheriff or municipal Police Officer that was subpoenaed to testified during the year, Act 96 was adopted. Instead of direct payments to each officer, each law enforcement agency, (i.e., Sheriff's Dept., City Police Department) will request funds from the Witness Fee account for the aggregate amount owed to all of its employees for witness fees for the preceding month. The parish will then issue a single check, from the Witness Fee account to the law enforcement agency in that aggregate amount. The law enforcement agency will then pay the officer directly through its normal payroll process and perform all applicable W-2 with-holding and reporting. Of note, Off-duty Witness Fees are to be paid solely from the special court cost account established in the statute years and are not to be paid from parish general funds..

ACT No. 96

Regular Session, 2005

HOUSE BILL NO. 625

BY REPRESENTATIVE DEWITT

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To amend and reenact R.S. 13:2591(A) and R.S. 15:254.1(A) and (B)(1), 254.2, 254.3, 254.4, 254.5(D), 254.6(A), 254.7, 254.8(A), and 255(A)(1) and (4), (E)(1), (4), and (5), and (G) and to enact R.S. 15:255(K), relative to witness fees paid to off-duty law enforcement officers and relative to extra compensation for certain law enforcement officers and firemen; to require local governing authorities to transmit witness fees to the employer of certain law enforcement officers; to require the Department of Public Safety and Corrections to remit the extra compensation paid by the state to the local governing authorities for payment to individual eligible employees; to require local governing authorities to be responsible for calculating and withholding certain deductions for taxes on behalf of the employee; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 13:2591(A) is hereby amended and reenacted to read as follows:

§2591. Amount of additional salary for justices of the peace and constables; payment of expenses at the Justice of the Peace Training Course

~~A.~~ (1) Every justice of the peace and every constable for each justice of the peace court in the state shall be paid by the state an additional salary equal to the amount paid justices of the peace and constables by their respective parishes, in no event to exceed one hundred dollars per month, provided funds are available and appropriated by the legislature.

(2) On or before the tenth day of each month, the parish officials of the respective parishes shall forward the warrants to the secretary of the Department of Public Safety and Corrections, and the secretary of the Department of Public Safety

1 compensation provided in this Section, the aforesaid law enforcement officer and his
2 superior shall be required to certify to the clerk of court issuing the subpoena that the
3 officer was summoned to testify on a day while he was off duty and did in fact
4 appear in court as commanded in the subpoena. Said sum shall not be taxed as court
5 costs.

6 §254.3. Compensation of off-duty law enforcement officers; City Court of Lafayette

7 Any sheriff, deputy sheriff, city or state police officer, or other law
8 enforcement officer subpoenaed to testify in a traffic or criminal case before the City
9 Court of Lafayette on a date or at a time when such officer is off duty shall be paid
10 the sum of five dollars per day by the clerk of the City Court of Lafayette. The clerk
11 of the City Court of Lafayette shall transmit the fees due under this Section to the
12 law enforcement officer's employer within thirty days after the officer qualifies for
13 the fee. The employer shall be responsible for calculating and withholding all
14 requisite deductions for taxes and for transferring or remitting all sums of employee
15 withholdings to the appropriate taxing authorities, on behalf of the law enforcement
16 officer and, within thirty days after receipt of the funds, for making payment of the
17 appropriate net amount to the law enforcement officer. Provided that as a condition
18 precedent to receipt of the compensation provided in this Section, the aforesaid law
19 enforcement officer and his superior shall be required to certify to the clerk of the
20 City Court of Lafayette that the officer was summoned to testify on a day while he
21 was off duty and did in fact appear in court as commanded in the subpoena. The
22 maximum allowable fee to be received by an officer on any given day when he is
23 summoned in an off-duty status will be five dollars, no matter how many summons
24 he receives for the specific day. Said sum shall be in addition to any other
25 compensation the aforesaid law enforcement officer is eligible to receive. Said sum
26 shall not be taxed as court costs.

27 §254.4. Compensation of off-duty law enforcement officers; Twenty-Seventh

28 Judicial District Court, St. Landry Parish

29 A. Any deputy sheriff, city or state police officer, or other law enforcement
30 officer subpoenaed to testify in a criminal case before the Twenty-Seventh Judicial

1 District Court on a date or at a time when such officer is off duty shall be paid the
2 sum of fifteen dollars per day by the clerk of court. The clerk of court shall transmit
3 the fees due under this Section to the law enforcement officer's employer within
4 thirty days after the officer qualifies for the fee. The employer shall be responsible
5 for calculating and withholding all requisite deductions for taxes and for transferring
6 or remitting all sums of employee withholdings to the appropriate taxing authorities,
7 on behalf of the law enforcement officer and, within thirty days after receipt of the
8 funds, for making payment of the appropriate net amount to the law enforcement
9 officer. Said sum shall be in addition to any other compensation the aforesaid law
10 enforcement officer is eligible to receive. Provided that as a condition precedent to
11 receipt of the compensation provided in this Subsection, the aforesaid law
12 enforcement officer and his superior shall be required to certify to the clerk of court
13 issuing the subpoena that the officer was summoned to testify on a day while he was
14 off duty and did in fact appear in court as commanded in the subpoena. Said sum
15 shall not be taxed as court costs.

16 B. Any deputy sheriff, city or state police officer, or other law enforcement
17 officer subpoenaed to testify in a traffic or criminal case before the city court of
18 Opelousas or Eunice on a date or at a time when such officer is off duty shall be paid
19 the sum of five dollars per day by the clerk of the respective city courts. The clerk
20 shall transmit the fees due under this Section to the law enforcement officer's
21 employer within thirty days after the officer qualifies for the fee. The employer shall
22 be responsible for calculating and withholding all requisite deductions for taxes and
23 for transferring or remitting all sums of employee withholdings to the appropriate
24 taxing authorities, on behalf of the law enforcement officer and, within thirty days
25 after receipt of the funds, for making payment of the appropriate net amount to the
26 law enforcement officer. Provided that as a condition precedent to receipt of the
27 compensation provided in this Subsection, the aforesaid law enforcement officer and
28 his superior shall be required to certify to the clerk of the respective city courts that
29 the officer was summoned to testify on a day while he was off duty and did in fact
30 appear in court as commanded in the subpoena. The maximum allowable fee to be

1 received by an officer on any given day when he is summoned in an off-duty status
 2 will be five dollars, regardless of how many summons he receives for the specific
 3 day. Said sum shall be in addition to any other compensation the aforesaid law
 4 enforcement officer is eligible to receive. Said sum shall not be taxed as court costs.
 5 §254.5. Plans for witness fees to off-duty law enforcement officers; Ascension

6 Parish

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8 D. Witness fees provided for by this Section shall be paid from costs of court
 9 collected in individual cases tried in the parish court, which shall be assessed as a
 10 part of the costs of court to be collected in such cases, and shall be collected for each
 11 case in which there is a plea of guilty or in which there is a conviction. When the
 12 governing authority adopts a plan for the payment of these witness fees, the judge
 13 or judges of the parish court shall adopt a schedule of costs which shall be applicable
 14 in each case to which such costs are applicable. All of such costs shall be placed, as
 15 they are collected, in a special fund which shall be maintained and be administered
 16 by the parish governing authority and from which the witness fees herein provided
 17 for shall be paid. Fees due under this Section shall be transmitted to the law
 18 enforcement officer's employer within thirty days after the officer qualifies for the
 19 fee. The employer shall be responsible for calculating and withholding all requisite
 20 deductions for taxes and for transferring or remitting all sums of employee
 21 withholdings to the appropriate taxing authorities, on behalf of the law enforcement
 22 officer and, within thirty days after receipt of the funds, for making payment of the
 23 appropriate net amount to the law enforcement officer. The judge or judges shall
 24 have authority, from time to time as the needs of the fund require, to adjust the
 25 schedule of costs.

26 §254.6. Compensation of off-duty law enforcement officers; mayor's court, town of
 27 Welsh

28 A. Any sheriff, deputy sheriff, city or state police officer, or other law
 29 enforcement officer subpoenaed to testify in a case before the mayor's court of Welsh
 30 on a date or at a time when such an officer is off duty shall be paid the sum of

1 twenty-five dollars per case per day by the clerk of the town of Welsh. The clerk
2 of the town of Welsh shall transmit the fees due under this Section to the law
3 enforcement officer's employer within thirty days after the officer qualifies for the
4 fee. The employer shall be responsible for calculating and withholding all requisite
5 deductions for taxes and for transferring or remitting all sums of employee
6 withholdings to the appropriate taxing authorities, on behalf of the law enforcement
7 officer and, within thirty days after receipt of the funds, for making payment of the
8 appropriate net amount to the law enforcement officer. Compensation allowed law
9 enforcement officers as witnesses in accordance with the provisions of this Section
10 shall not be deemed to be in lieu of, or to constitute any portion of, the salary or
11 compensation paid to such law enforcement officers for the performance of the
12 duties of their jobs, nor shall the payment of such witness fees be taken into
13 consideration in determining the salary, any salary increase, or any supplemental pay
14 by the state to which any law enforcement officer is or becomes entitled.

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§254.7. Compensation of off-duty law enforcement officers; City Court of Slidell

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Any sheriff, deputy sheriff, city or state police officer, or other law enforcement officer subpoenaed to testify in a traffic, criminal, or juvenile case before the City Court of Slidell on a date or at a time when such officer is off duty shall be paid the sum of twenty-five dollars per subpoena per day by the clerk of the City Court of Slidell. The clerk of the City Court of Slidell shall transmit the fees due under this Section to the law enforcement officer's employer within thirty days after the officer qualifies for the fee. The employer shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities, on behalf of the law enforcement officer and, within thirty days after receipt of the funds, for making payment of the appropriate net amount to the law enforcement officer. Compensation allowed law enforcement officers as witnesses in accordance with the provisions of this Section shall not be deemed to be in lieu of, or to constitute any portion of, the salary or compensation paid to such law enforcement

1 duties of their jobs, nor shall the payment of such witness fees be taken into
2 consideration in determining the salary, any salary increase, or any supplemental pay
3 by the state to which any law enforcement officer is or becomes entitled.

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5 §255. Witness fees to off-duty law enforcement officers

6 A.(1) Whenever a law enforcement officer is required to be present, in his
7 official capacity, as a witness in any criminal case or delinquency adjudication in any
8 district or parish court or any court exercising juvenile jurisdiction, during any time
9 he is not required to report to work or perform the duties of his office, the law
10 enforcement officer shall be paid the sum of fifty dollars for each day per case, but
11 not more than one hundred fifty dollars in any one day, regardless of the number of
12 cases for which he is required to be present or whether he actually testified in the
13 case, and which sum shall be paid from those costs of court collected pursuant to the
14 provisions of Paragraphs (D)(1) and (2) of this Section. ~~This fee shall be provided~~
15 ~~to the law enforcement officer within sixty days from the date of appearance.~~ This
16 fee shall not be paid, however, to any law enforcement officer who is compensated
17 by his employer for his appearance as a witness pursuant to the provisions of the
18 federal Fair Labor Standards Act, 29 U.S.C. USC 201 et seq., except as provided in
19 Paragraph (3) of this Subsection. Application for payment of the fee shall be
20 accompanied by documentation verifying the law enforcement officer's service as
21 a witness and that the law enforcement officer has not been compensated by the
22 employer for his appearance as a witness pursuant to the provisions of the federal
23 Fair Labor Standards Act, 29 U.S.C. USC 201 et seq. Within sixty days of receipt of
24 the application for the fee, along with accompanying documentation, the governing
25 authority of the parish shall transmit the ~~fee to the law enforcement officer~~ fees due
26 under this Section to the law enforcement officer's employer. The employer shall be
27 responsible for calculating and withholding all requisite deductions for taxes and for
28 transferring or remitting all sums of employee withholdings to the appropriate taxing
29 authorities, on behalf of the law enforcement officer and, within thirty days after

1 receipt of the funds, for making payment of the appropriate net amount to the law
 2 enforcement officer.

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4 (4) ~~Nothing in this Section shall prohibit the governing authority of any~~
 5 ~~parish from entering into a cooperative endeavor agreement with the~~ The employer
 6 of any law enforcement officer to provide that the fees under this Section shall be
 7 transmitted to the law enforcement officer's employer and that the employer shall be
 8 responsible for calculating and withholding all requisite deductions for taxes and for
 9 transferring or remitting all sums of employee withholdings to the appropriate taxing
 10 authorities, on behalf of the law enforcement officer and for making payment of the
 11 appropriate net amount to the law enforcement officer.

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13 E.(1) Each law enforcement officer who, because of his official connections
 14 with any criminal case being tried in the city court, as the arresting officer or in some
 15 other official capacity, is required to be present as a witness in the case during any
 16 time when he is otherwise not required to report to work or perform the duties of his
 17 office, shall be paid the sum of fifty dollars for each day per case for which his
 18 presence in the court is required and for which he is present. No officer shall be
 19 allowed more than one hundred fifty dollars in any one day, regardless of the number
 20 of cases for which he is required to be present. This fee shall not be paid, however,
 21 to any law enforcement officer who is compensated by his employer for his
 22 appearance as a witness pursuant to the provisions of the federal Fair Labor
 23 Standards Act, 29 ~~U.S.C.~~ USC 201 et seq. Application for payment of the fee shall
 24 be accompanied by documentation verifying the law enforcement officer's service
 25 as a witness and that the law enforcement officer has not been compensated by his
 26 employer for his appearance as a witness pursuant to the provisions of the federal
 27 Fair Labor Standards Act, 29 ~~U.S.C.~~ USC 201 et seq. Within sixty thirty days of
 28 receipt of the application for the fee, along with accompanying documentation, the
 29 governing authority of the municipality having the city court shall transmit the fee
 30 to the law enforcement ~~officer~~ officer's employer. The employer shall be responsible

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 G. Nothing in this Section shall be construed to require any parish or
 2 municipal governing authority to appropriate general fund monies for the payment
 3 of the witness fees provided for in this Section. Any witness fees and employer
 4 contributions associated therewith provided for in this Section shall be paid solely
 5 from the special fund administered by each respective parish or municipal governing
 6 authority.

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8 K. A parish or municipal governing authority may pay from the special fund
 9 any taxes, penalties, or interest incurred due to the failure of the governing authority
 10 to perform appropriate withholding from fees paid directly to law enforcement
 11 officers, as required by the Internal Revenue Code, for taxable years 2005 and
 12 previous.

13 Section 2. This Act shall become effective on January 1, 2006.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

§2591. Amount of additional salary for justices of the peace and constables; payment of expenses at the Justice of the Peace Training Course

A.(1) Every justice of the peace and every constable for each justice of the peace court in the state shall be paid by the state an additional salary equal to the amount paid justices of the peace and constables by their respective parishes, in no event to exceed one hundred dollars per month, provided funds are available and appropriated by the legislature.

(2) On or before the tenth day of each month, the parish officials of the respective parishes shall forward the warrants to the secretary of the Department of Public Safety and Corrections, and the secretary of the Department of Public Safety and Corrections shall cause to be prepared and shall sign checks to the appropriate parish on behalf of each justice of the peace and constable, representing the amount to be paid out of state funds to each justice of the peace and constable in accordance with the provisions of this Subsection, including any required employer contributions attributable to said additional salary. Each such check shall show the legislative appropriation from which payment is made and shall note that it represents additional compensation paid by the state under the provisions of this Section. The secretary shall deliver the checks to the parish in whose favor they are drawn, by mail, or by such other means as he shall determine.

(3) The treasurer or other appropriate official of the respective parishes shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities, on behalf of the justices of the peace and constables and, within thirty days after receipt of the funds, for making payment of the appropriate net amount to the justices of the peace and constables.

B. When the parish governing authority determines that funds are available, it may reimburse each justice of the peace and constable in the parish for expenses actually incurred by attending the Justice of the Peace Training Course, as authorized by R.S. 49:251.1. The allowance for mileage, lodging, meals, and related expenses shall be based on the rate of payment for travel expenses as set forth by the Division of Administration, and a written, itemized voucher shall be required in order to obtain reimbursement.

Added by Acts 1975, No. 813, §1, eff. July 1, 1975. Acts 1986, No. 706, §1; Acts 1992, No. 897, §1; Acts 2005, No. 96, §1, eff. Jan. 1, 2006.

§255. Witness fees to off-duty law enforcement officers

A.(1) Whenever a law enforcement officer is required to be present, in his official capacity, as a witness in any criminal case or delinquency adjudication in any district or parish court or any court exercising juvenile jurisdiction, during any time he is not required to report to work or perform the duties of his office, the law enforcement officer shall be paid the sum of fifty dollars for each day per case, but not more than one hundred fifty dollars in any one day, regardless of the number of cases for which he is required to be present or whether he actually testified in the case, and which sum shall be paid from those costs of court collected pursuant to the provisions of Paragraphs (D)(1) and (2) of this Section. This fee shall not be paid, however, to any law enforcement officer who is compensated by his employer for his appearance as a witness pursuant to the provisions of the federal Fair Labor Standards Act, 29 USC 201 et seq., except as provided in Paragraph (3) of this Subsection. Application for payment of the fee shall be accompanied by documentation verifying the law enforcement officer's service as a witness and that the law enforcement officer has not been compensated by the employer for his appearance as a witness pursuant to the provisions of the federal Fair Labor Standards Act, 29 USC 201 et seq. Within sixty days of receipt of the application for the fee, along with accompanying documentation, the governing authority of the parish shall transmit the fees due under this Section to the law enforcement officer's employer. The employer shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities, on behalf of the law enforcement officer and, within thirty days after receipt of the funds, for making payment of the appropriate net amount to the law enforcement officer.

(2) In the city of New Orleans, the Civil Service Commission shall establish rules for the payment of each law enforcement officer who because of his official connection with any criminal case as the arresting officer or in some other official capacity, is required to be present as a witness in any criminal case which is being tried in the Criminal District Court for the parish of Orleans during any time when he otherwise is not required to report to work or perform the duties of his job.

(3) When the fee is for the testimony of an off-duty law enforcement officer employed by public safety services of the Department of Public Safety and Corrections, the fee shall be paid directly to public safety services.

(4) The employer of any law enforcement officer shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities, on behalf of the law enforcement officer and for making payment of the appropriate net amount to the law enforcement officer.

B. The plan adopted for the payment of witness fees to law enforcement officers shall be applicable to all law enforcement officers alike and shall be paid for each day any law enforcement officer is required to be present and is present in one or more cases in such courts during his regular time off.

C. Compensation allowed law enforcement officers as witnesses in accordance with the provisions of this Section shall not be deemed to be in lieu of, or to constitute any portion of, the salary or compensation paid to such law enforcement officers for the performance of the duties of their jobs, nor shall the payment of such witness fees be taken into consideration in determining the salary, any salary increase or any supplemental pay by the state to which any law enforcement officer is or becomes entitled.

D.(1) Witness fees provided for by this Section shall be paid from costs of court collected in individual cases tried in district or parish courts or in any court exercising juvenile jurisdiction which shall be assessed as a part of the costs of court to be collected in such cases and shall be collected for each case in which there is a plea of guilty or in which there is a conviction. The judge or judges of court for the judicial district wherein the parish, or city of New Orleans, is situated shall adopt a

schedule of costs that shall be applicable in each case before that court to which such costs are applicable. All of such costs shall be placed, as they are collected, in a special fund that shall be maintained and be administered by the governing authority and said authority shall pay out of said fund the witness fees herein provided for.

(2) The judge or judges shall, as the needs of the special fund require, adjust the schedule of costs to insure that the proceeds are adequate to fully pay the witness fees herein provided.

E.(1) Each law enforcement officer who, because of his official connections with any criminal case being tried in the city court, as the arresting officer or in some other official capacity, is required to be present as a witness in the case during any time when he is otherwise not required to report to work or perform the duties of his office, shall be paid the sum of fifty dollars for each day per case for which his presence in the court is required and for which he is present. No officer shall be allowed more than one hundred fifty dollars in any one day, regardless of the number of cases for which he is required to be present. This fee shall not be paid, however, to any law enforcement officer who is compensated by his employer for his appearance as a witness pursuant to the provisions of the federal Fair Labor Standards Act, 29 USC 201 et seq. Application for payment of the fee shall be accompanied by documentation verifying the law enforcement officer's service as a witness and that the law enforcement officer has not been compensated by his employer for his appearance as a witness pursuant to the provisions of the federal Fair Labor Standards Act, 29 USC 201 et seq. Within thirty days of receipt of the application for the fee, along with accompanying documentation, the governing authority of the municipality having the city court shall transmit the fee to the law enforcement officer's employer. The employer shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities, on behalf of the law enforcement officer and, within thirty days after receipt of the funds, for making payment of the appropriate net amount to the law enforcement officer. (2) Notwithstanding the provisions of this subsection, the fee shall be paid from costs of court which shall be assessed and collected in individual cases in which there is a plea of guilty or a conviction, in accordance with a schedule of costs adopted by the judge or judges of the city court. The costs so collected shall be placed in a special fund maintained and administered by the governing authority and from which the governing authority shall pay the witness fees provided for herein.

(3) The judge or judges of the city court may adjust the schedule of costs from time to time as the needs of the fund may require.

(4) The governing authority of the city of Baton Rouge is authorized to pay each law enforcement officer who, because of his official connections with any criminal case being tried in the city court, as the arresting officer or in some other official capacity, is required to be present as a witness in the case during any time when he is otherwise not required to report to work or perform the duties of his office, the sum of twenty-five dollars for each day per case for which his presence in the court is required and for which he is present. No officer shall be allowed more than fifty dollars in any one day, regardless of the number of cases for which he is required to be present. The governing authority of the city shall transmit the fees due under this Section to the law enforcement officer's employer within thirty days after the officer qualifies for the fee. The employer shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities, on behalf of the law enforcement officer and, within thirty days after receipt of the funds, for making payment of the appropriate net amount to the law enforcement officer.

(5) The employer of any law enforcement officer shall be responsible for calculating and withholding all requisite deductions for taxes and for transferring or remitting all sums of employee withholdings to the appropriate taxing authorities on behalf of the law enforcement officer and for making payment of the appropriate net amount to the law enforcement officer.

F. For the purposes of this Section only, "law enforcement officer" as used herein shall include a person who withdraws blood for the purpose of determining the alcoholic content therein under the provisions of R.S. 32:664. However, no such person shall be eligible for a witness fee pursuant to this Section if he is paid by his employer for his time in court.

G. Nothing in this Section shall be construed to require any parish or municipal governing authority to appropriate general fund monies for the payment of the witness fees provided for in this Section. Any witness fees and employer contributions associated therewith provided for in this Section shall be paid solely from the special fund administered by each respective parish or municipal governing authority.

H. In the Twenty-First Judicial District, all surplus monies in the special fund in each of the parishes in that district at the end of each calendar year shall be transmitted by the governing authorities of those parishes to the criminal court fund of the Twenty-First Judicial District Court. As used in this Subsection, "special fund" means the special fund provided for in Subsection D of this Section, and "surplus monies" means the amount of money which is in each special fund at the end of each calendar year and which is in excess of the total amount paid from each special fund as witness fees for off-duty law enforcement officers in that calendar year. The surplus monies which are required to be transferred by this Subsection shall be transferred no later than January thirty-first of each year. The surplus monies which are required to be transferred by this Subsection may be used for any purpose for which the other monies in the criminal court fund of the Twenty-First Judicial District Court may be used. No money obligated to be paid to any officer or agency for an off-duty law enforcement court appearance shall be considered surplus money pursuant to this Subsection.

I. Notwithstanding any provision of law to the contrary, the city of Hammond may adopt an ordinance which provides that on January first of each year the amount of money in the witness fee fund for the city of Hammond which exceeds fifty thousand dollars shall be transferred to the general fund of the city of Hammond to be used solely for purchasing equipment for the police department of the city of Hammond. For the purposes of this Subsection, the balance of fifty thousand dollars required to be kept in the witness fee fund shall mean fifty thousand dollars in unexpended and unencumbered funds, and under no circumstances shall the balance in the witness fee fund be reduced below fifty thousand dollars as a result of a transfer made under the provisions of this Subsection.

J. In the Fifth Judicial District, all surplus monies in the special fund in each of the parishes in that district at the end of each calendar year shall be transmitted by the governing authorities of those parishes to the criminal court fund of the Fifth Judicial District Court. As used in this Subsection, "special fund" means the special fund provided for in Subsection D of this Section, and "surplus monies" means the amount of money which is in each special fund at the end of each calendar year and which is in excess of the total amount paid from each special fund as witness fees for off-duty law enforcement officers in that calendar year. The surplus monies which are required to be transferred by this Subsection shall be transferred no later than January thirty-first of each year. The surplus monies which are required to be transferred by this Subsection may be used for any purpose for which the other monies in the criminal court fund of the Fifth Judicial District Court may be used. No money obligated to be paid to any officer or agency for an off-duty law enforcement court appearance shall be considered surplus money pursuant to this Subsection.

K. A parish or municipal governing authority may pay from the special fund any taxes, penalties, or interest incurred due to the failure of the governing authority to perform appropriate withholding from fees paid directly to law enforcement officers, as required by the Internal Revenue Code, for taxable years 2005 and previous.

Acts 1966, No. 311, §2, eff. Jan. 1, 1967. Amended by Acts 1980, No. 690, §1; Acts 1981, No. 251, §1; Acts 1982, No. 66, §1; Acts 1983, No. 57, §1; Acts 1983, No. 220, §1; Acts 1984, No. 737, §1;

Acts 1985, No. 495, §1, eff. July 12, 1985; Acts 1985, No. 430, §1, eff. July 10, 1985; Acts 1986, No. 281, §1; Acts 1986, No. 263, §1; Acts 1987, No. 421, §1, eff. July 8, 1987; Acts 1987, No. 647, §1; Acts 1990, No. 318, §1; Acts 1999, No. 670, §1; Acts 2001, No. 355, §1; Acts 2001, No. 881, §1; Acts 2002, 1st Ex. Sess., No. 127, §1; Acts 2004, No. 473, §1; Acts 2004, No. 582, §1; Acts 2005, No. 96, §2, eff. Jan. 1, 2006.