

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 1059** HLS 26RS 2194

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 15, 2026	9:25 AM	<b>Author:</b> BROUSSARD
<b>Dept./Agy.:</b> Higher Education		<b>Analyst:</b> John McKay
<b>Subject:</b> Core Curriculum Requirements for TOPS		

TOPS EG NO IMPACT See Note Page 1 of 1  
Provides relative to core curriculum requirements for TOPS and TOPS-Tech awards in the subject of mathematics

Proposed legislation revises the core curricula in the subject of math, applicable to students graduating from high school during or after the 2025-2026 school year. Proposed law provides that, in lieu of the current law requirement that three of the four math units be Algebra I, Geometry, and Algebra II and that allows a three-unit sequence of Integrated Math I, II, and III as a substitute for that sequence, Integrated Math I may be used as an alternative to Algebra I, Integrated Math II as an alternative to Geometry, and Integrated Math III as an alternative to Algebra II, regardless of sequence.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Proposed legislation allows a student to substitute courses in the TOPS Core Curriculum for required mathematics courses by permitting courses in the Integrated Math I, II, and III sequence to be used on an individual basis in place of Algebra I, Geometry, and Algebra II. No change in costs for the TOPS program is anticipated other than the costs associated with promulgating rules to implement the Core Curriculum change.


Proposed law will also result in a nominal one-time cost to the Board of Regents to promulgate rules to implement the Core Curriculum change. The LFO presumes that this increase can be absorbed within existing resources.

**REVENUE EXPLANATION**

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

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

  
**Patrice Thomas**  
**Deputy Fiscal Officer**