

2026 Regular Session

HOUSE BILL NO. 312

BY REPRESENTATIVE MCFARLAND

APPROPRIATIONS/SUPPLEML: Makes supplemental appropriations for Fiscal Year 2025-2026

1 AN ACT

2 To appropriate funds and to make certain reductions from certain sources to be allocated to  
3 designated agencies and purposes in specific amounts for the making of  
4 supplemental appropriations and reductions for said agencies and purposes for Fiscal  
5 Year 2025-2026; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. The following sums are hereby appropriated from the sources specified  
8 for the purpose of making supplemental appropriations for Fiscal Year 2025-2026.

9 **SCHEDULE 18**

10 **RETIREMENT SYSTEMS**

11 In accordance with the Constitution Article VII, Section 10(D)(2)(b)(iii), funding to the  
12 Louisiana State Employees' Retirement System, the Teachers' Retirement System of  
13 Louisiana, the Louisiana School Employees' Retirement System, and the Louisiana State  
14 Police Retirement System for application to the balance of each system's oldest unfunded  
15 accrued liability.

16 **18-571 LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM**

17 EXPENDITURES:	
18 To the Louisiana School Employees' Retirement System	\$ <u>4,784,189</u>
19 TOTAL EXPENDITURES	\$ <u><u>4,784,189</u></u>

20 MEANS OF FINANCE:	
21 State General Fund (Direct) from the FY 2024-2025	
22 surplus certified by the commissioner of administration	
23 at the January 23, 2026, meeting of the Joint	
24 Legislative Committee on the Budget and recognized	
25 by the Revenue Estimating Conference	\$ <u>4,784,189</u>
26 TOTAL MEANS OF FINANCING	\$ <u><u>4,784,189</u></u>

1 **18-575 LOUISIANA STATE POLICE RETIREMENT SYSTEM**

2 EXPENDITURES:  
3 To the Louisiana State Police Retirement System \$ 1,796,271

4 TOTAL EXPENDITURES \$ 1,796,271

5 MEANS OF FINANCE:  
6 State General Fund (Direct) from the FY 2024-2025  
7 surplus certified by the commissioner of administration  
8 at the January 23, 2026, meeting of the Joint  
9 Legislative Committee on the Budget and recognized  
10 by the Revenue Estimating Conference \$ 1,796,271

11 TOTAL MEANS OF FINANCING \$ 1,796,271

12 **18-585 LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM-**  
13 **CONTRIBUTIONS**

14 EXPENDITURES:  
15 To the Louisiana State Employees' Retirement System \$ 59,986,989

16 TOTAL EXPENDITURES \$ 59,986,989

17 MEANS OF FINANCE:  
18 State General Fund (Direct) from the FY 2024-2025  
19 surplus certified by the commissioner of administration  
20 at the January 23, 2026, meeting of the Joint  
21 Legislative Committee on the Budget and recognized  
22 by the Revenue Estimating Conference \$ 59,986,989

23 TOTAL MEANS OF FINANCING \$ 59,986,989

24 **18-586 TEACHERS' RETIREMENT SYSTEM-CONTRIBUTIONS**

25 EXPENDITURES:  
26 To the Teachers' Retirement System of Louisiana \$ 77,701,019

27 TOTAL EXPENDITURES \$ 77,701,019

28 MEANS OF FINANCE:  
29 State General Fund (Direct) from the FY 2024-2025  
30 surplus certified by the commissioner of administration  
31 at the January 23, 2026, meeting of the Joint  
32 Legislative Committee on the Budget and recognized  
33 by the Revenue Estimating Conference \$ 77,701,019

34 TOTAL MEANS OF FINANCING \$ 77,701,019

35 Section 2. This Act shall become effective upon signature by the governor or, if not  
36 signed by the governor, upon expiration of the time for bills to become law without signature  
37 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
38 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
39 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 312 Original

2026 Regular Session

McFarland

Appropriates supplemental funding for Fiscal Year 2025-2026. Appropriates \$144,268,468 of State General Fund (Direct) of nonrecurring revenue out of the surplus from Fiscal Year 2024-2025 for unfunded accrued liability in state retirement systems.

Effective upon signature of the governor or lapse of time for gubernatorial action.