



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 400** HLS 26RS 359
 Bill Text Version: **REENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 20, 2026 10:14 AM	Author: FONTENOT
Dept./Agy.: Secretary of State/Locals	
Subject: Local Bond and Tax Proposition Elections	Analyst: Kimberly Fruge

ELECTION DAYS RE SEE FISC NOTE LF EX Page 1 of 1
 Provides that bond and tax elections shall be held only on regularly scheduled fall election dates

Proposed law restricts election propositions for political subdivisions related to bonded indebtedness and special taxes to open primary elections.

Proposed law is effective January 1, 2029, if the proposed constitutional amendment contained in HB 393 is approved by the voters on November 3, 2026.

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

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

EXPENDITURE EXPLANATION

Proposed law has the effect of limiting when a political subdivision can place a bond or tax proposition on the ballot. Under current law, political subdivisions can place items on the ballot of any regularly scheduled election. Proposed law restricts bond and tax propositions to regularly scheduled open primary elections. While this eliminates certain elections from being eligible for bond and tax propositions, proposed law does not limit whether it is placed on the ballot during a statewide election or a non-statewide election. Therefore, as with current law, the costs to political subdivisions will depend on whether they place the proposition on the ballot during a statewide election or during a non-statewide election.

For informational purposes, when a local election is held during a scheduled statewide election, the local governing authority is responsible for a prorated portion of the election's cost, with the Secretary of State covering the majority of the cost. If a local election occurs without any statewide offices or constitutional amendments, the local governing authority is responsible for the full cost of the election. The SOS covers the cost of the election initially and then bills the local governing authorities for reimbursement.

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