



**LEGISLATIVE FISCAL OFFICE
Fiscal Note**

Fiscal Note On: **SB 232** SLS 26RS 582
 Bill Text Version: **REENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: April 21, 2026	3:13 PM	Author: MILLER, G.
Dept./Agy.: Judiciary		Analyst: Katherine Granier
Subject: Judges' Supplemental Compensation fund		

FUNDS/FUNDING RE NO IMPACT See Note Page 1 of 1
 Provides for funding of the Judges' Supplemental Compensation Fund. (gov sig)

Present law provides that funds for the Judges' Supplemental Compensation Fund shall be used exclusively for administrative expenses, related costs of state retirement funds and Medicare contributions, and state supplements to judges and commissioners. Proposed law clarifies present law relative to public retirement systems. Proposed law provides for an effective date applying to a justice, judge, or commissioner serving in an office listed in present law who has either served in any of those offices on or before December 31, 2026, or has served in any of those offices for at least three (3) years after December 31, 2026. Proposed law provides that any savings shall be retained to provide a reserve for the stability of the fund.

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	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$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
 There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION
 There is no anticipated direct material effect on governmental revenues as a result of this measure. Proposed law does not mandate new fees or increase existing fees, and revenue collections from current sources, including civil filing fees that support the Judges' Supplemental Compensation Fund, are expected to continue under current law. Additionally, proposed law establishes a reserve mechanism to stabilize the fund, which helps manage the fund's solvency if revenues fluctuate by requiring any savings that result from the proposed transitional rules not be used to increase supplemental compensation beyond the amounts paid in FY 2025 □ 2026, instead retaining such savings as a reserve for stability and permitting the reserve to be drawn upon during periods of reduced fund receipts.

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