

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



Fiscal Note On: **HB 89** HLS 26RS 620  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 29, 2026 4:31 PM	<b>Author:</b> TURNER
<b>Dept./Agy.:</b> District Attorneys, LDH, and Third Judicial District DA	<b>Analyst:</b> Daniel Druilhet
<b>Subject:</b> Certain Retirees of the Third Judicial District District	

DISTRICT ATTORNEYS EG +\$25,364 LF EX See Note Page 1 of 1  
 Provides relative to certain retirees of the office of the district attorney of the 3rd Judicial District

Proposed law provides that the premium costs of group health insurance shall be paid in full from the district attorney's fund of the Third Judicial District, or by paying an amount equal to one hundred percent of the premium for a current employee of the office of the district attorney, as the retiree chooses, for any district attorney or assistant district attorney who retired with at least twenty-four years of full-time service, regardless of age; provides that when the retired district attorney or assistant district attorney reaches the age or condition for Medicare eligibility, the retired district attorney or assistant district attorney shall secure Medicare and pursue a supplemental plan; provides that the office of the district attorney shall continue to pay the retired district attorney's or assistant district attorney's current health insurance premium or the premium for the supplemental plan that is comparable to the present insurance coverage; provides that it shall apply prospectively only to those district attorneys or assistant district attorneys who retire on and after the effective date of the proposed law.

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	<b>\$25,364</b>	<b>\$27,391</b>	<b>\$24,650</b>	<b>\$21,298</b>	<b>\$23,000</b>	<b>\$121,703</b>
<b>Annual Total</b>	<b>\$25,364</b>	<b>\$27,391</b>	<b>\$24,650</b>	<b>\$21,298</b>	<b>\$23,000</b>	<b>\$121,703</b>

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
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed law will result in an increase of \$25,364 in Local Funds expenditures in FY 26, in the Third Judicial District Office of the District Attorney (Third JDC DA), for the Third JDC DA to pay the full premium costs from the district attorney's general fund for a current employee of the district attorney (for any district attorney or assistant district attorney who retired with at least twenty-four years of full time service), and for the office to continue to pay the retired district attorney's or assistant district attorney's current health insurance premium or premium for a supplemental plan comparable to his present insurance coverage.

The proposed law, R.S. 16:117(A), applies to one employee (**Employee A**), as he **will not have reached Medicare eligibility until FY 29 (January 2029)**, while R.S. 16:117(B) applies to another employee (**Employee B**), as he **will have reached Medicare eligibility in 2026**. Because the amount to be paid is based on the premium paid for an employee covered by the office's group health insurance over the next five fiscal years, the following are estimated costs of group health insurance premiums per employee for the next five fiscal years (including Employee A and Employee B):

	FY 27	FY 28	FY 29	FY 30	FY 31
<b>Estimated Cost of Group Health Insurance Premium</b>	\$16,909	\$18,261	\$19,721	\$21,298	\$23,000

The estimated annual cost is used for the cost of coverage for Employee A until he reaches Medicare eligibility. After Employee A reaches Medicare eligibility (**January 2029**), the estimate of 50% of the group health insurance premium cost is used, which represents the estimated cost of Medicare and supplemental plan. As Employee B will be Medicare eligible at the time of retirement entry (beginning of FY 27), the estimate of 50% of the group health insurance premium cost is used.


The estimated costs per FY are as follows:

Costs of Group Health Insurance	FY 27	FY 28	FY 29	FY 30	FY 31	Total
Employee A	\$16,909	\$18,261	\$14,790	\$10,649	\$11,500	\$ 72,109
Employee B	\$ 8,455	\$ 9,130	\$ 9,860	\$10,649	\$11,500	\$ 49,594
	\$25,364	\$27,391	\$24,650	\$21,298	\$23,000	\$121,703

**REVENUE EXPLANATION**

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

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|---|----------------------------|--|
| <u>Senate</u>   | <u>Dual Referral Rules</u> | <u>House</u>   |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}       |                            | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}                    |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H} |                            | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |

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