

**LEGISLATIVE FISCAL OFFICE  
Fiscal Note**



Fiscal Note On: **SB 105** SLS 26RS 239  
 Bill Text Version: **ENROLLED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> May 19, 2026 4:23 PM	<b>Author:</b> CATHEY
<b>Dept./Agy.:</b> Higher Education	
<b>Subject:</b> TOPS eligibility	<b>Analyst:</b> Tanesha Morgan

TOPS EN INCREASE GF EX See Note Page 1 of 1  
 Provides relative to TOPS eligibility. (8/1/26)

Present law provides that, effective for the 2020-2021, 2021-2022, and 2022-2023 academic years, an individual who was honorably discharged from a branch of the United States Armed Forces from a military installation in Louisiana must be eligible to receive a TOPS-Tech Award under certain circumstances. Proposed law retains present law but removes the effective academic years of 2020-2021, 2021-2022, and 2022-2023. Present law requires an individual to have earned a 17 or higher on the ACT or an equivalent concordant value on the SAT, or attained a silver level score or higher on the ACT WorkKeys system of assessment in order to be eligible to receive a TOPS-Tech Award. Proposed law removes the requirement and instead requires an individual to provide a copy of the individual's Certificate of Release or Discharge from Active Duty, a DD Form 214, to verify qualifying military service.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
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>						
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**

Under the proposed law, for every 41 additional students who qualify for the TOPS-Tech program, there would be a \$100,000 annual increase in SGF. The LFO cannot determine the total impact, because it is unknown how many additional students will qualify for the scholarship under the expanded eligibility criteria under this measure.

Present law provides that students who earned a minimum composite score of 17 or higher on the ACT or attained a silver level score or higher on the ACT WorkKeys system of assessment qualify for a TOPS-Tech award. Proposed law removes the test score requirement for an individual (veteran) who was honorably discharged from a branch of the United States Armed Forces from a military installation in Louisiana. Over the past 3 years, the average TOPS-Tech award amount was approximately \$2,437 per student per year.

For informational purposes, the historical TOPS-Tech payments are provided below:

	Total Payments.	# of Recipients	Avg. Award per Student
FY 23	\$6.1 M	2,504	\$2,455
FY 24	\$6.2 M	2,513	\$2,483
FY 25	\$8.0 M	3,364	\$2,374

**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