

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



Fiscal Note On: **HB 1090** HLS 26RS 2733

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 19, 2026	6:33 PM	<b>Author:</b> BAYHAM
<b>Dept./Agy.:</b> Statewide		<b>Analyst:</b> John McKay
<b>Subject:</b> Provides for the crime of arson of a religious building		

CRIMINAL/PENALTIES

EG SEE FISC NOTE GF EX

Page 1 of 1

Provides relative to sentencing for arson of a religious building

Proposed legislation increases the penalty for simple arson of a religious building by increasing the fine from \$15,000 to \$20,000 and increasing the term of imprisonment at hard labor from a range of two (2) to 15 years to a range of eight (8) to 30 years. Proposed legislation provides that when injury or death results from a violation, the offender shall be fined up to \$20,000 and imprisoned for not less than 12 years nor more than 20 years, with at least two years of the sentence to be served without the benefit of parole, probation, or suspension of sentence.

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

**EXPENDITURE EXPLANATION**

Proposed legislation may result in an indeterminable increase in SGF expenditures in the Department of Public Safety & Corrections-Corrections Services (DPS&C-CS), to the extent that individuals commit the crime of simple arson of a religious building. Proposed legislation increases the penalty for simple arson of a religious building and establishes a felony-level offense when injury or death results from such arson. The maximum sentence for a conviction for simple arson of a religious building is increasing from a fine of \$15,000 to \$20,000 and increasing the term of imprisonment with hard labor from a range of two (2) to 15 years to a range of eight (8) to 30 years. The maximum sentence for a conviction involving an injury or death is a fine of up to \$20,000, imprisonment at hard labor for not less than 12 nor more than 30 years. The exact fiscal impact is indeterminable, as it is unknown how many people will be convicted or the length of sentences assessed with those convictions as a result of its potential enactment.

To the extent that offenders sustain a conviction for violation of the proposed legislation, DPS&C-CS will sustain an indeterminable increase in expenditures. For those convicted, sentenced, and then subsequently housed in a state facility, DPS&C-CS will sustain expenditures of \$107.60 per offender per day. For those housed in local facilities, DPS&C-CS will sustain expenditures of \$29.39 per offender per day.

**REVENUE EXPLANATION**

Proposed legislation may result in an indeterminable increase in local revenues due to convictions for simple arson of a religious building, including cases in which injury or death results from such arson. The exact fiscal impact of the passage of this legislation on local revenue is indeterminable because the amount of the fines, if imposed, may vary. The potential revenue will accrue to the local governing authority.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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